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FUNDING ADVANCEMENTS FOR SURFACE TRANSPORTATION AND ECONOMIC RECOVERY (FASTER) ACT

## COLLECTION AND USAGE OF THE FASTER MOTOR VEHICLE FEES



AUGUST 2015

PERFORMANCE AUDIT

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# OFFICE OF THE STATE AUDITOR



August 11, 2015

DIANNE E. RAY, CPA  
—  
STATE AUDITOR

Members of the Legislative Audit Committee:

This report contains the results of a performance audit of the State's collection, usage, and management of the motor vehicle fees established by the Funding Advancements for Surface Transportation and Economic Recovery (FASTER) Act of 2009. This audit was conducted pursuant to Section 2-3-103, C.R.S., which authorizes the State Auditor to conduct audits of all departments, institutions, and agencies of state government. The report presents our findings, conclusions, and recommendations, and the responses of the Colorado Department of Transportation, the Department of Revenue, and the Judicial Department.

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# REPORT HIGHLIGHTS



COLLECTION AND USAGE OF THE FASTER  
MOTOR VEHICLE FEES  
PERFORMANCE AUDIT, AUGUST 2015

DEPARTMENT OF TRANSPORTATION  
DEPARTMENT OF REVENUE  
JUDICIAL DEPARTMENT

## CONCERN

Our audit found that the Colorado Department of Transportation (CDOT) should improve its oversight and management of the State's allocation of FASTER motor vehicle fee revenue to ensure effective and appropriate usage. Our audit also found deficiencies in some of the processes used for collecting three of the six FASTER fees at CDOT, the Department of Revenue (Revenue), and the Judicial Department (Judicial).

## KEY FACTS AND FINDINGS

- CDOT and the Bridge Enterprise could not demonstrate that the manner in which they selected bridges for FASTER funding was thorough, integrated, and strategic.
- Individual FASTER bridge projects have been significantly overbudgeted and remain open for long periods after most construction work is complete. The amount budgeted for the 23 closed bridge projects exceeded expenditures, on average, by 19 percent, and these projects remained open an average of 1.4 years after the projects were substantially complete.
- CDOT spent \$10.7 million on projects that may not have met legislative requirements for FASTER safety revenue and CDOT could not confirm how an additional \$6 million was allocated or spent.
- CDOT could not demonstrate that 113 of the 282 (40 percent) FASTER safety projects were approved by the Transportation Commission (Commission) and neither CDOT management nor the Commission received information on how the transportation regions used the FASTER revenue allocated to these projects.
- For 6 of the 8 transit contracts reviewed, the contracts did not comply with the State Procurement Code. Additionally, CDOT did not maintain complete and accurate information on FASTER transit revenue and expenditures.
- Revenue did not have adequate controls over exemptions of the FASTER late fee.
- CDOT did not maintain adequate recordkeeping and accounting controls over the FASTER oversize/overweight vehicle surcharge.
- Judicial did not assess and collect the FASTER unregistered vehicle fine.

## BACKGROUND

- Senate Bill 09-108, known as the Funding Advancements for Surface Transportation and Economic Recovery (FASTER) Act of 2009, created six new motor vehicle fees to provide CDOT and local governments funding for bridge, road safety, and public transit projects. The FASTER Act also created the Bridge Enterprise, a CDOT-owned business.
- CDOT, Revenue, and Judicial are responsible for collecting all FASTER fees. In total, the State has collected about \$1.4 billion in FASTER fees since the legislation was enacted.
- In recent years, CDOT received more than \$196 million in revenue annually from the FASTER fees. CDOT stated it has funded 593 bridge, road safety, and transit projects.

## KEY RECOMMENDATIONS

CDOT should improve its oversight and management of:

- The FASTER bridge revenue by implementing processes to strategically prioritize which bridges to fund, determine appropriate project budgets, and close projects in a timely manner.
- The FASTER road safety revenue by working with the Commission to set eligibility parameters for projects, establishing project prioritization and approval processes, creating a FASTER safety program, tracking and monitoring safety revenue usage, and establishing sufficient achievable performance metrics.
- The FASTER transit revenue by implementing policies that specify oversight activities for the CDOT Transit Division, including conducting routine reconciliations.

The three agencies responsible for FASTER fee collection should establish and implement adequate processes, accounting controls, and recordkeeping to ensure that all FASTER fees are appropriately and accurately assessed and transferred to the correct state accounts.

CDOT, Revenue, and Judicial agreed with these recommendations.





# RECOMMENDATION LOCATOR

| REC. NO. | PAGE NO. | RECOMMENDATION SUMMARY   | AGENCY ADDRESSED             | AGENCY RESPONSE | IMPLEMENTATION DATE            |
|----------|----------|--|------------------------------|-----------------|--------------------------------|
| 1        | 32       | Ensure that the State obtains the greatest benefit in increased bridge safety per FASTER dollar spent by establishing and utilizing a documented process to strategically prioritize and program bridge projects in a thorough and integrated manner and clearly documenting the rationale for selecting bridges to repair.  | DEPARTMENT OF TRANSPORTATION | AGREE           | DECEMBER 2015                  |
| 2        | 40       | Ensure that the State obtains the greatest benefit in increased bridge safety from FASTER dollars available by (A) establishing and implementing a bridge project budgeting process that avoids approving project budgets that are significantly larger than necessary, and (B) implementing a bridge project closure process that effectively and efficiently leverages FASTER revenue by strategically and quickly completing bridge projects. | DEPARTMENT OF TRANSPORTATION | AGREE           | A DECEMBER 2015<br>B JUNE 2016 |
| 3        | 51       | Ensure that FASTER safety revenue is utilized effectively and strategically addresses Colorado's urgent statewide road safety needs by adopting formal, written resolutions that establish overarching policy directives and clarify the roles and responsibilities of the Transportation Commission and the Colorado Department of Transportation management.   | TRANSPORTATION COMMISSION    | AGREE           | JANUARY 2016                   |

| REC. NO. | PAGE NO. | RECOMMENDATION SUMMARY  | AGENCY ADDRESSED             | AGENCY RESPONSE | IMPLEMENTATION DATE  |
|----------|----------|---|------------------------------|-----------------|--|
| 4        | 52       | Ensure that FASTER safety revenue is used consistently according to legislative requirements and Transportation Commission policy directives by (A) developing and implementing written policies and procedures that define which types and aspects of projects are eligible to fund with FASTER safety revenue, and establish the criteria and process for prioritizing and approving eligible projects, and (B) providing training on the developed policies and procedures to staff.   | DEPARTMENT OF TRANSPORTATION | AGREE           | A JANUARY 2016<br>B MAY 2016                                       |
| 5        | 65       | Provide sufficient oversight of FASTER safety revenue to ensure that it is budgeted effectively and in accordance with legislative intent by (A) creating a FASTER Safety Program, with appropriate policies and procedures, and designating specific staff the responsibility for managing and monitoring the use of all FASTER safety revenue; (B) routinely tracking and monitoring aggregate data on FASTER safety projects; (C) updating SAP to include specific coding that is unique to FASTER safety; and (D) establishing sufficient achievable performance measures and goals to measure the impact of FASTER safety revenue. | DEPARTMENT OF TRANSPORTATION | AGREE           | A JANUARY 2016<br>B JANUARY 2016<br>C MARCH 2016<br>D JANUARY 2016 |
| 6        | 77       | Ensure that state transit funds are used effectively and in accordance with legislative requirements and intent by providing oversight and establishing sufficient controls within the Transit and Rail Division related to transit revenue and projects and by implementing the CDOT Internal Audit Division July 2014 recommendations.  | DEPARTMENT OF TRANSPORTATION | AGREE           | JULY 2016  |
| 7        | 81       | Work with the Transportation Commission to re-establish and re-implement an "efficiency and accountability committee" as directed by statute, or if this committee is no longer necessary or is fulfilled through other means, seek statutory change to repeal the requirement.   | DEPARTMENT OF TRANSPORTATION | AGREE           | JANUARY 2016   |

| REC. NO. | PAGE NO. | RECOMMENDATION SUMMARY  | AGENCY ADDRESSED             | AGENCY RESPONSE | IMPLEMENTATION DATE                         |
|----------|----------|---|------------------------------|-----------------|---|
| 8        | 92       | Ensure that FASTER late fees are collected in accordance with statutory requirements and state regulations by (A) ensuring that the system that replaces CSTARTS has the capability to identify all late fee exemptions and maintain a record of all exemptions, (B) notifying affected counties when a late fee exemption has been authorized, and (C) reviewing every countywide exemption event request from the counties and only authorizing those requests that are consistent with statutory requirements and rules.   | DEPARTMENT OF REVENUE        | AGREE           | A JULY 2015<br>B APRIL 2015<br>C APRIL 2015 |
| 9        | 101      | Ensure that all revenue collected from the FASTER oversize and overweight surcharge is accurately and appropriately transferred to the correct state accounts by establishing (A) a recordkeeping process that accurately captures all surcharges assessed and revenue collected, (B) reconciliation processes that ensure year-end accounting information for the surcharge revenue is accurate and transactions and adjustments are reflected appropriately, and (C) a periodic account balance review process to ensure that all surcharge revenue has been forwarded to the Department of the Treasury. | DEPARTMENT OF TRANSPORTATION | AGREE           | JUNE 2015                                   |
| 10       | 107      | Establish and implement a process to assess, collect, and forward all revenue for the FASTER unregistered vehicle fine, which should include (A) programming the case management system to automatically identify which convictions should include a FASTER fine; and (B) training and monitoring court staff to ensure that they appropriately assess, collect, and forward all FASTER fine revenue.   | JUDICIAL DEPARTMENT          | AGREE           | IMPLEMENTED                                 |



# CHAPTER 1

## OVERVIEW OF THE MOTOR VEHICLE FEES CREATED BY THE FASTER ACT OF 2009

Senate Bill 09-108, known as the Funding Advancements for Surface Transportation and Economic Recovery (FASTER) Act of 2009, created new motor vehicle fees, fines, and surcharges in order to provide revenue to both the Colorado Department of Transportation (CDOT) and local governments for road and bridge safety projects, and public transit projects. Throughout this report, we will refer to all of these as “FASTER fees.” The FASTER Act was enacted, in part, to alleviate budget shortfalls at CDOT that have been occurring over the last several years due to a long-term decline in motor fuel tax revenue. The

FASTER fees were established in order to provide Colorado with sufficient and sustainable revenue for maintaining and improving the State’s surface transportation infrastructure in a “strategic, timely, and efficient” manner [Section 43-4-802(1)(d), C.R.S.]. For example, FASTER fee revenue may be used to repair deteriorating bridges, make safety improvements to roadways, and expand public transit systems. In recent years, the FASTER fees have generated about \$196 million in revenue for CDOT and about \$61 million for local governments annually.

## THE FASTER MOTOR VEHICLE FEES

The FASTER motor vehicle fees are calculated based on multiple vehicle specifications, including class, size, weight, usage, and ownership designations. In total, there are six FASTER motor vehicle fees that are charged as follows.

- **THREE VEHICLE REGISTRATION FEES.** Each year when a Colorado citizen completes the annual vehicle registration process, the county vehicle and registration offices collect registration fees, including FASTER fees. For FASTER, the county offices collect:
  - ▶ **THE FASTER BRIDGE SAFETY SURCHARGE**, which is charged for every vehicle registered and ranges from \$13 to \$32, depending on vehicle specifications. CDOT is responsible for determining the amount of this fee. CDOT phased the FASTER bridge surcharge in over a 3-year period and as of Fiscal Year 2012 began charging the maximum \$13 to \$32 range allowed by statute [Sections 43-4-805(1)(b)(II) and (5)(g)(V), C.R.S.].
  - ▶ **THE FASTER ROAD SAFETY SURCHARGE**, which is charged for every vehicle registered and ranges from \$16 to \$39, depending on vehicle specifications. The amount of the road safety surcharge is set in statute [Section 43-4-804(1)(a), C.R.S.].
  - ▶ **THE FASTER LATE REGISTRATION FEE**, which is charged when a vehicle is registered after the allowable grace period and costs

\$25 each month the vehicle is late, up to \$100. The FASTER late fee is set in statute [Section 43-4-804(1)(e), C.R.S. and Section 42-3-112(1), C.R.S.]. The county office that collects the FASTER late fee retains \$10 of the fee [Section 42-3-112(2), C.R.S.].

After the county offices collect the FASTER registration fees, they are responsible for forwarding the fee revenue to the Department of Revenue (Revenue), using the Colorado State Titling and Registration System, commonly known as CSTARs.

- **A FEE FOR VEHICLE RENTALS.** In Colorado, all car rental companies are required to collect a FASTER fee for every vehicle rented. The **FASTER DAILY VEHICLE RENTAL FEE** of \$2 per rental day for each vehicle is set in statute and is collected by the rental company from the renter and forwarded to Revenue [Section 43-4-804(1)(b), C.R.S.].
  
- **A SURCHARGE FOR TRAVEL BY OVERSIZE AND OVERWEIGHT VEHICLES.** In instances where a vehicle exceeds the size and weight restrictions put into place for driving on Colorado’s roadways, special permits are required and related fees are due, including the **FASTER SUPPLEMENTAL OVERSIZE AND OVERWEIGHT VEHICLE SURCHARGE**. CDOT is responsible for approving and issuing all special permits. The FASTER oversize and overweight surcharge is due any time a vehicle requires a “single-trip permit” to travel. This FASTER fee is set in statute as equal to the amount collected for the permit, meaning that it ranges from \$15 to \$400 depending on vehicle size and weight. This FASTER fee may be collected by either CDOT directly or a Colorado State Patrol Port of Entry [Section 43-4-804(1)(c), C.R.S.].

After the Colorado Ports of Entry collect the FASTER oversize and overweight fees, they are responsible for forwarding the fee revenue to Revenue, which is then responsible for forwarding it to CDOT using the State’s accounting system, which was the Colorado Financial Reporting System (COFRS) through Fiscal

Year 2014, and beginning in Fiscal Year 2015, the Colorado Operations Resource Engine (CORE).

- **A FINE ON UNREGISTERED VEHICLES.** In instances when a person is convicted of a misdemeanor for failing to register a vehicle within 90 days of becoming a Colorado resident, one of the fines due is the **FASTER SUPPLEMENTAL UNREGISTERED VEHICLE FINE**. This FASTER fee is collected by the Colorado Judicial Department (Judicial) and costs \$25 each month the vehicle is unregistered, up to \$100. The FASTER unregistered vehicle fee is set in statute [Section 43-4-804(1)(d), C.R.S.].

The FASTER motor vehicle fees were established beginning July 1, 2009. In total, the State has collected about \$1.4 billion in FASTER fees since the legislation was enacted. Exhibit 1.1 shows the total amount collected for each fee, for Fiscal Years 2010 through 2015 (as of March 31, 2015).

| EXHIBIT 1.1<br>REVENUE FROM FASTER MOTOR VEHICLE FEES<br>IN MILLIONS<br>FISCAL YEARS 2010 THROUGH 2015 <sup>1</sup> |                |                |                |                |                |                   |                  |
|---|----------------|----------------|----------------|----------------|----------------|-------------------|------------------|
| FASTER FEE  | 2010           | 2011           | 2012           | 2013           | 2014           | 2015 <sup>1</sup> | TOTAL<br>BY FEE  |
| Bridge Safety Surcharge <sup>2</sup>  | \$43.5         | \$67.0         | \$90.4         | \$92.8         | \$95.6         | \$72.1            | \$461.4          |
| Road Safety Surcharge   | \$109.7        | \$113.4        | \$115.1        | \$117.1        | \$120.7        | \$91.1            | \$667.1          |
| Late Registration Fees  | \$25.3         | \$21.5         | \$17.6         | \$17.3         | \$17.7         | \$12.9            | \$112.3          |
| Daily Vehicle Rental Fee  | \$19.4         | \$24.0         | \$26.1         | \$27.1         | \$29.0         | \$23.1            | \$148.7          |
| Supplemental OS/OW<br>Vehicle Surcharge   | \$1.0          | \$1.4          | \$1.3          | \$1.3          | \$1.3          | \$0.9             | \$7.2            |
| Supplemental<br>Unregistered Vehicle<br>Fine <sup>3</sup>   | <\$0.0         | <\$0.0         | <\$0.0         | \$0.0          | \$0.0          | <\$0.0            | <\$0.0           |
| <b>TOTAL BY YEAR</b>  | <b>\$198.9</b> | <b>\$227.3</b> | <b>\$250.5</b> | <b>\$255.6</b> | <b>\$264.3</b> | <b>\$200.1</b>    | <b>\$1,396.7</b> |

SOURCE: Office of the State Auditor's analysis of data from the Colorado Financial Reporting System (COFRS), and the Departments of Revenue, Treasury, and Transportation (CDOT).

<sup>1</sup> Fiscal Year 2015 data are through March 31, 2015 (nine months).

<sup>2</sup> This fee was phased in over three years. In Fiscal Year 2010 it was 50 percent of the maximum allowed by statute; in Fiscal Year 2011, it was 75 percent; and in Fiscal Year 2012, it was 100 percent.

<sup>3</sup> Total collections of the Supplemental Unregistered Vehicle Fine: Fiscal Year 2010 - \$4,995; Fiscal Year 2011 - \$2,246; Fiscal Year 2012 - \$110; Fiscal Year 2013 - \$0.00; Fiscal Year 2014 - \$0.00; Fiscal Year 2015 - \$440 (through March 31, 2015).



## USAGE AND MANAGEMENT OF FASTER FEE REVENUE

After the local collection points (e.g., county motor vehicle offices, ports of entry, courts) assess and collect the applicable fees, all of the revenue from the six FASTER motor vehicle fees is forwarded through CDOT, Revenue, or Judicial to the Department of the Treasury (Treasury), and Treasury is responsible for ensuring that the revenue is credited to the appropriate funds, based on allocation requirements in statutes.

- Section 43-4-805(3)(a), C.R.S., states that all FASTER bridge surcharge revenue must be credited to the Bridge Special Fund, for CDOT's use on bridge projects. The FASTER legislation established a statewide bridge enterprise (Bridge Enterprise) that is overseen by CDOT and is responsible for using the FASTER bridge surcharge revenue to address bridge safety needs throughout the state. For Fiscal Years 2010 through 2015 (as of March 31, 2015), CDOT received a total of \$461.4 million in FASTER bridge surcharge revenue.
- Section 43-4-205(6)(b), C.R.S., states that the revenue from the other five FASTER motor vehicle fees must be divided between CDOT and local governments:
  - ▶ 60 percent is credited to CDOT, within the Highway User's Tax Fund, for CDOT's use on road safety and transit projects. Statutes specify that CDOT must use a total of \$10 million for transit, and the remainder for road safety projects [Section 43-4-206(3), C.R.S.]. For Fiscal Years 2010 through 2015 (as of March 31, 2015), CDOT received a total of \$590 million in FASTER road safety and transit revenue.
  - ▶ 40 percent is credited to counties and municipalities, for local government management and use towards bridge, road safety, and public transit projects. Statutes specify that \$5 million of the local government portion must be transferred to CDOT for

use on transit projects [Section 43-4-811(2), C.R.S.]. For Fiscal Years 2010 through 2015 (as of March 31, 2015), local governments received a total of \$345.4 million in FASTER fee revenue, after the annual \$5 million for transit projects was transferred to CDOT.

Exhibit 1.2 shows the total FASTER motor vehicle fee revenue that was collected and deposited for use by CDOT, as well as the amount of FASTER fee expenditures, for Fiscal Years 2010 through 2015 (as of March 31, 2015).

| EXHIBIT 1.2<br>FASTER FEE REVENUE & EXPENDITURES<br>BY CDOT PROGRAM<br>IN MILLIONS<br>FISCAL YEARS 2010 THROUGH 2015 <sup>1</sup>   |                |                |                |                |                |                   |                  |
|---|----------------|----------------|----------------|----------------|----------------|-------------------|------------------|
|   | 2010           | 2011           | 2012           | 2013           | 2014           | 2015 <sup>1</sup> | TOTALS           |
| <b>FASTER FEE REVENUE</b>   |                |                |                |                |                |                   |                  |
| Bridge Enterprise <sup>2</sup>  | \$43.5         | \$67.0         | \$90.4         | \$92.8         | \$95.6         | \$72.1            | \$461.4          |
| FASTER Safety   | \$83.2         | \$86.2         | \$86.0         | \$87.7         | \$91.2         | \$69.3            | \$503.6          |
| FASTER Transit <sup>3</sup>   | \$15.0         | \$15.0         | \$15.0         | \$15.0         | \$15.0         | \$11.3            | \$86.3           |
| <b>TOTAL CDOT<br/>FASTER REVENUE</b>  | <b>\$141.7</b> | <b>\$168.2</b> | <b>\$191.4</b> | <b>\$195.5</b> | <b>\$201.8</b> | <b>\$152.7</b>    | <b>\$1,051.3</b> |
| <b>FASTER FEE EXPENDITURES<sup>4</sup></b>  |                |                |                |                |                |                   |                  |
| Bridge Enterprise <sup>2</sup>  | \$0.5          | \$9.9          | \$21.5         | \$11.8         | \$19.7         | \$49.1            | \$112.5          |
| FASTER Safety   | \$1.4          | \$45.4         | \$59.5         | \$69.0         | \$76.9         | \$56.9            | \$309.1          |
| FASTER Transit  | \$0.0          | \$0.1          | \$1.9          | \$9.0          | \$14.6         | \$17.7            | \$43.3           |
| <b>TOTAL CDOT<br/>FASTER<br/>EXPENDITURES</b>   | <b>\$1.9</b>   | <b>\$55.4</b>  | <b>\$82.9</b>  | <b>\$89.8</b>  | <b>\$111.2</b> | <b>\$123.7</b>    | <b>\$464.9</b>   |
| SOURCE: Office of the State Auditor's analysis of data from the Colorado Financial Reporting System (COFRS), and the Departments of Revenue, Treasury, and Transportation (CDOT).   |                |                |                |                |                |                   |                  |
| <sup>1</sup> Fiscal Year 2015 data are through March 31, 2015 (nine months).  |                |                |                |                |                |                   |                  |
| <sup>2</sup> The Bridge Enterprise fee was phased in over three years. In Fiscal Year 2010 it was 50 percent of the maximum allowed by statute; in Fiscal Year 2011, it was 75 percent; and in Fiscal Year 2012, it was 100 percent. The Bridge Enterprise amounts listed in this table include the FASTER bridge surcharge revenue and expenditures, and do not include other non-FASTER revenue from federal and local governments, loan proceeds (totaling \$40 million), or bond proceeds (totaling \$300 million). |                |                |                |                |                |                   |                  |
| <sup>3</sup> Transit revenue for Fiscal Year 2015 is prorated as of March 31, 2015; amounts reflected in this table include both the State's allocation of Transit revenue as well as the \$5 million the State receives from the local government portion.   |                |                |                |                |                |                   |                  |
| <sup>4</sup> The local government allocation of FASTER fee revenue is excluded from this table as this was outside the scope of this audit; amounts here include CDOT expenditures for projects, debt service, and cost centers.  |                |                |                |                |                |                   |                  |

Beginning in Fiscal Year 2010, CDOT has received an average of about \$179 million in FASTER fee revenue annually for use towards

repairing, replacing, and maintaining the State’s bridges, roads, and public transit systems. Between Fiscal Year 2010 and March 31, 2015, CDOT expended a total of \$464.9 million (44 percent) of the \$1.05 billion in FASTER motor vehicle fee revenue that it received; CDOT states that the remaining revenue has been encumbered for current projects or earmarked for planned future projects. About \$439.5 million of these expenditures (95 percent) were related to projects, within the following three areas:

- **STATEWIDE BRIDGE ENTERPRISE AND FASTER BRIDGE PROJECTS.** The Bridge Enterprise is a statutorily created, CDOT-owned business entity that is overseen by the Bridge Enterprise Board (Board), which is comprised of the 11 members of the CDOT Transportation Commission (Commission). The Executive Director of CDOT serves as the Bridge Enterprise Director, and the Bridge Enterprise is operated by a contractor—currently, AECOM Technical Services Inc. (AECOM). A CDOT staff member serves as the contract manager designated to oversee the AECOM contract.

The Bridge Enterprise’s business purpose is to finance and repair eligible state-owned bridges. All revenue from the FASTER bridge surcharge must be provided to the Bridge Enterprise for this purpose. Additionally, the FASTER Act gives the Bridge Enterprise the authority to issue bonds and take out loans, using FASTER fee revenue as collateral. The Bridge Enterprise also receives non-FASTER revenue for bridge projects from other entities, such as the federal government and local entities.

From Fiscal Years 2010 to 2014, the Bridge Enterprise received an average of \$77.9 million of FASTER bridge surcharge revenue annually to spend on bridge projects. CDOT and the Bridge Enterprise utilized FASTER bridge revenue—which includes revenue from the FASTER bridge surcharge supplemented with bond and loan proceeds—to fund, or “program,” a total of 123 bridges from Fiscal Years 2010 through 2014, out of 180 bridges eligible for FASTER funding. In some instances, multiple bridges were included under one project. For a complete listing of all

projects that received FASTER bridge surcharge revenue, as reported by CDOT, see APPENDIX A.

- **FASTER ROAD SAFETY.** CDOT uses FASTER fee revenue to fund road safety projects, such as installing guardrails, mitigating rockfall hazards, widening shoulder lanes, and adding bike lanes. In general, CDOT relies on the five transportation regions to identify and manage all of the transportation projects needed in the State each year, including road safety projects. From Fiscal Years 2010 to 2014, CDOT received an average of \$86.9 million of FASTER fee revenue annually to spend on road safety projects. During this period, CDOT allocated the FASTER safety revenue to a total of 282 road safety projects. For a complete listing of all projects that received FASTER safety revenue, as reported by CDOT, see APPENDIX B.
  
- **FASTER TRANSIT.** When the FASTER Act was enacted, Senate Bill 09-094 was also enacted and created the CDOT Transit and Rail Division (Transit Division), which is responsible for overseeing the \$15 million in FASTER fee revenue that must be statutorily allocated to public transit annually. The Transit Division is responsible for funding interregional, regional, statewide, and local transit projects, such as replacing public buses or expanding bus service in rural areas. The Transit Division has established an application process through which local agencies, such as municipalities or special transportation districts, work with CDOT's regional staff members to submit applications for FASTER transit revenue to fund public transit projects. The Transit Division selects and approves project applications, and for projects that are selected, a contract between CDOT and the local agency is established to provide the transit item or service. From Fiscal Years 2010 to 2014, CDOT funded 188 transit projects with FASTER revenue. For a complete listing of all projects that received FASTER transit revenue, as reported by CDOT, see APPENDIX C.

## AUDIT PURPOSE, SCOPE, AND METHODOLOGY

This report includes the results of our performance audit of the State's collection, usage, and management of the motor vehicle fees established by the FASTER Act of 2009. We conducted this audit pursuant to Section 2-3-103, C.R.S., which authorizes the State Auditor to conduct audits of all departments, institutions, and agencies of state government. The audit was prompted by a legislative audit request which expressed concerns about whether the motor vehicle fees collected as a result of the FASTER Act have been used for their intended purposes. Audit work was performed from July 2014 through July 2015. We appreciate the cooperation and assistance provided by CDOT, Revenue, and Judicial management and staff during this audit.

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

The overarching purpose of the audit was to determine whether the State's oversight and management of the FASTER motor vehicle fee revenue has been adequate. The key objectives of the audit were to determine whether:

- CDOT established adequate processes and controls to ensure that the State's allocation of FASTER motor vehicle fee revenue is used and managed effectively, efficiently, and for its intended purposes.
- The state agencies responsible for receiving and forwarding all FASTER motor vehicle fee revenue (i.e., Revenue, CDOT, and Judicial) have adequate processes and controls in place to ensure

that all FASTER fees are assessed and collected accurately and appropriately, and that all amounts are transferred to the appropriate funds, as directed by statutes.

This audit also reviewed CDOT's compliance with the State Measurement for Accountable, Responsive, and Transparent (SMART) Government Act in relation to its management and usage of the State's allocation of FASTER fee revenue.

To accomplish our objectives, we performed the following audit work:

- Reviewed applicable state laws and regulations, as well as written policies, procedures, manuals, and guidelines established by CDOT, Revenue, and Judicial.
- Interviewed staff from Revenue, Judicial, Treasury, CDOT's headquarters office in Denver and at the five transportation regions, the Ports of Entry, and the Office of Information Technology. We also interviewed two members of the CDOT Transportation Commission/Bridge Enterprise Board, and employees of the Bridge Enterprise contractor, AECOM. Our interviews were intended to provide us with an understanding of each entity's responsibilities and processes in the collection, usage, and overall management of the FASTER motor vehicle fee revenue.
- Reviewed CDOT publications and other documents, such as annual budgets and reports, budget supplements, performance plans and reports, meeting minutes and other documentation from Transportation Commission and Bridge Enterprise Board monthly meetings, internal audit reports, and the Bridge Enterprise contract.
- Assessed the data that CDOT was able to provide from its Enterprise Resource Planning System, SAP, which it uses as its accounting system, and from other Department records to determine whether all FASTER fee revenue was appropriately accounted for in the correct accounts during the audit period. This

included a review of available data for the 282 FASTER safety projects and 188 FASTER transit projects; and the prioritization, budgeting, and expenditure data for the 123 programmed FASTER bridges.

- Assessed CDOT’s performance measures related to the Bridge Enterprise, FASTER transit, and FASTER safety projects to determine if they were accurately calculated and were sufficient for informing decision making.
- Compared annual aggregate data for all FASTER motor vehicle fees collected that was compiled in the state information systems used by CDOT, Revenue, and Judicial in order to determine whether the revenue collected was deposited into the correct funds.
- Evaluated Revenue’s records and information systems—the tax processing software, GenTax, and CSTARs—to determine whether adequate controls were in place to ensure accurate and consistently documented assessments of FASTER motor vehicle fees, including the appropriateness of any manual override or exemption capabilities. This included a review of Revenue’s log of late fee exemption events, correspondence regarding late fee exemption events between Revenue and counties, and seven taxpayer audits of car companies that collected the FASTER daily vehicle rental fee.
- Evaluated CDOT’s data within SAP and the oversize and overweight vehicle permitting application system, Bentley, to determine whether adequate controls were in place to ensure accurate and consistently documented assessments of fees, including the appropriateness of any manual override or exemption capabilities.
- Reviewed Judicial’s accounting records related to its collection of the FASTER unregistered vehicle fine, as well as case records for the cases where individuals were convicted of the misdemeanor that requires payment of this fine.

We also relied on sampling techniques to support our audit work. Specifically:

- We selected a non-statistical, judgmental sample of CDOT files and contracts for a total of 30 bridge, road safety, and transit projects that were funded with FASTER motor vehicle fee revenue to evaluate CDOT's oversight and management of specific projects funded with FASTER fee revenue.
- We selected a non-statistical, judgmental sample of 13 daily reconciliations performed by CDOT of the FASTER supplemental oversize and overweight vehicle surcharge, that it collected directly, to evaluate whether CDOT's reconciliation process was accurate and sufficient to ensure the proper assessment, collection, and transfers of this revenue.
- We selected a non-statistical, judgmental sample of 12 county monthly reconciliations performed by Revenue of CSTARS records for FASTER fee revenue from the bridge safety surcharge, road safety surcharge, and late registration fee. Specifically, we selected two months of reconciliations for six counties, for reconciliations conducted in Fiscal Years 2013 and 2014. We performed this testing to determine whether the amounts recorded in CSTARS for these FASTER fees were appropriately reconciled to GenTax and the State's accounting system, COFRS.

When samples were chosen, the results of our testing were not intended to be projected to the entire population. Rather, the samples were selected to provide sufficient coverage of those areas that were significant to the objectives of this audit.

The scope of the audit was limited in focus to statewide oversight of FASTER motor vehicle fee revenue, and as such, did not include a review of multiple areas of the FASTER Act or some aspects of fee revenue collection and usage, including the following:

- The High Performance Transportation Enterprise (HPTE), which was also created by the FASTER Act, and its associated toll



revenue. A review of HPTE was completed as part of a separate Office of the State Auditor contract audit that was released in March 2015.

- The usage and management of the FASTER fee revenue that is allocated directly to local governments and is not subject to State or CDOT oversight, management, or review.
- The operations of the Bridge Enterprise or CDOT's oversight regarding other FASTER requirements not directly relevant to the bridge surcharge revenue, including compliance with FASTER requirements regarding bond revenue, asset acquisition and management, or lease purchase agreements.
- The Department of Public Safety's oversight of the collection of the FASTER oversize and overweight vehicle surcharge collected by the Ports of Entry, which amounts to less than one percent of total FASTER fee revenue annually.
- Individual car rental company records or processes for forwarding all FASTER daily rental fees to Revenue.
- A review of the appropriateness of individual FASTER project expenditures, or contracts with companies performing bridge, road safety, or transit construction work.

We planned our audit work to assess the effectiveness of those internal controls that were significant to our audit objectives. Our conclusions on the effectiveness of those controls, as well as specific details about the audit work supporting our findings, conclusions, and recommendations, are described in CHAPTERS 2 and 3 of this report. We communicated certain deficiencies in internal control and other matters that were not significant to the objectives of the audit to CDOT management in a separate letter dated July 16, 2015.



# CHAPTER 2

## DEPARTMENT OF TRANSPORTATION MANAGEMENT OF FASTER MOTOR VEHICLE FEE REVENUE

The Colorado Department of Transportation (CDOT) is responsible for planning, operating, maintaining, and constructing the state-owned transportation system. As such, in addition to the revenue generated from the motor fuel tax, CDOT is the state agency that receives the State's allocation of the FASTER motor vehicle fee revenue. The FASTER fees were established, in part, to help alleviate CDOT's budget shortfalls as motor fuel tax revenue has been in decline. Statutes specify that CDOT must use the FASTER fee revenue to help address the "urgent present need" to repair, replace, and improve the safety

of bridges and roads in the state, as well as the public transit system [Sections 43-4-802(2)(b) and (c), and 43-4-206(3), C.R.S.]. Statutes specify that CDOT must utilize its portion of the FASTER fee revenue as follows:

- FASTER bridge surcharge revenue, which totaled \$389 million for Fiscal Years 2010 through 2014, must be used towards bridge projects.
- FASTER fee revenue from the other five motor vehicle fees, which totaled \$509.3 million for Fiscal Years 2010 through 2014, must be used towards road safety projects, except for a total of \$15 million annually which must be used towards public transit.

In practice, CDOT staff and others, including the contractor for the Statewide Bridge Enterprise (Bridge Enterprise) and the CDOT Transportation Commission (Commission), are responsible for ensuring that the FASTER fee revenue is utilized appropriately and that FASTER bridge, road safety, and public transit projects align with statutory requirements and intent, and other CDOT policies.

For this audit, we assessed CDOT's processes, controls, and oversight of the FASTER motor vehicle fee revenue and projects to determine whether CDOT has utilized the FASTER fee revenue effectively, efficiently, and for the intended purposes. Overall, our audit found areas where CDOT's oversight of the FASTER revenue was lacking and management processes did not ensure effective and appropriate usage of all FASTER revenue. Specifically, we identified instances where CDOT could not demonstrate that bridges were programmed in a manner that was thorough, integrated, and strategic, or that selected bridges had best utilized the FASTER revenue; instances where FASTER bridge projects had been over-budgeted and closed in an untimely manner; instances where some FASTER safety revenue appeared to have been used for projects that were not allowable or approved; an overall lack of adequate oversight of FASTER safety revenue budgets and expenditures; and insufficient oversight of the Transit Division's management of FASTER transit revenue. This

chapter also outlines our finding regarding CDOT’s “efficiency and accountability committee,” which the FASTER Act required the Commission to establish to provide advice regarding CDOT’s overall transportation planning and strategies. The remainder of CHAPTER 2 details our findings and recommendations in these areas.

# PRIORITIZATION OF BRIDGE PROJECTS

CDOT and the Bridge Enterprise are responsible for determining which bridges in the State are in need of repair and eligible for FASTER bridge revenue, including revenue from the FASTER bridge surcharge and loan and bond proceeds collateralized with FASTER revenue. The bridges selected are submitted to the Bridge Enterprise Board (Board) for approval, and approved bridges are then considered “programmed.”

In order to identify the bridges in need of repair, CDOT regularly inspects the condition of each state bridge, with most bridges inspected every 2 years. Historically, CDOT’s bridge inspections have included (1) calculating a sufficiency rating score for the bridge using a scale of 0 to 100 that goes from worst to best condition, where any score under 50 is considered a “poor” rating; and (2) determining whether the bridge is structurally deficient, functionally obsolete, or neither. In general, a lower sufficiency rating score corresponds with a greater need for repair. Bridges in “poor” condition that have been cited as structurally deficient do not meet all safety or geometric standards and require reactive maintenance to ensure their safe service. Bridges that have been cited as functionally obsolete do not meet current geometric requirements, for example, having an insufficient number of lanes to accommodate traffic levels, inadequate overhead clearances, or inadequate widths for traffic or water beneath the bridge.

Under Section 43-4-803(10)(b), C.R.S., a state bridge is eligible for repair with FASTER bridge funds when CDOT determines that it is both “poor” and either structurally deficient or functionally obsolete. The sufficiency rating for a bridge may change from one inspection to the next, and in some instances CDOT may complete some maintenance work to temporarily raise a bridge’s sufficiency rating above 50. Within the last few years, federal requirements have

discontinued the use of the sufficiency rating calculation to identify bridges in “poor” condition, and as a result, CDOT and the Bridge Enterprise have been refining how to select bridges to fund with FASTER bridge revenue.

In Fiscal Year 2014, at the request of the Board, the Bridge Enterprise created a “prioritization plan” in order to identify which bridges were most in need of repair or replacement. Under the prioritization plan, each FASTER eligible bridge is assigned a prioritization score on a scale of 10 to 75.5. The prioritization score is based on multiple factors, including the sufficiency rating, whether the bridge is functionally obsolete or structurally deficient, bridge traffic, and cost. Bridges with higher prioritization scores have been identified as having a more urgent need of repair. The initial prioritization plan was created in September 2013. As of May 2014, the date of the most current prioritization plan, there were 37 bridges in the State eligible for FASTER funding that had not yet been programmed for funding.

Exhibit 2.1 shows the number of bridge projects that were initiated and closed each year by the Bridge Enterprise using the FASTER bridge revenue, and the number currently under construction. Projects are considered closed when all construction work has been completed and all related financial obligations have been met.

| EXHIBIT 2.1<br>NUMBER OF FASTER BRIDGE PROJECTS<br>INITIATED, CLOSED, AND IN PROGRESS<br>FISCAL YEARS 2010 THROUGH 2014 |  |                                     |
|---|--|-------------------------------------|
| FISCAL YEAR   | NUMBER OF BRIDGE<br>PROJECTS INITIATED | NUMBER OF BRIDGE<br>PROJECTS CLOSED |
| 2010  | 13                                     | 0                                   |
| 2011  | 52                                     | 0                                   |
| 2012  | 7                                      | 0                                   |
| 2013  | 14                                     | 9                                   |
| 2014  | 1                                      | 14                                  |
| IN PROGRESS AS OF THE END OF<br>FISCAL YEAR 2014  | N/A                                    | 64                                  |
| TOTAL   | 87                                     | 87                                  |

SOURCE: Bridge Enterprise data.

## WHAT WAS THE PURPOSE OF OUR AUDIT WORK AND WHAT WORK WAS PERFORMED?

The purpose of our audit work was to determine whether CDOT and the Bridge Enterprise have established an adequate bridge selection process to ensure that bridges in need of repair are addressed in a timely and strategic manner with the limited funding available.

To address our purpose, we reviewed statutes and interviewed CDOT and Bridge Enterprise staff, and members of the Board. We also reviewed CDOT’s inspection data for the 180 bridges that were eligible for FASTER funding from Fiscal Years 2010 through 2014, and the Bridge Enterprise’s Fiscal Year 2014 prioritization plan, dated May 2014.

## HOW WERE THE RESULTS OF THE AUDIT WORK MEASURED?

We identified the following criteria in statutes that CDOT and the Bridge Enterprise must consider when determining which bridges to select for FASTER funding:

- The FASTER legislation created the Bridge Enterprise to address “the urgent present need to repair and replace structurally deficient and functionally obsolete bridges and improve highway safety in the state” [Section 43-4-802(2), C.R.S.]. Statute requires the Bridge Enterprise to execute its mission such that “available resources for such projects are efficiently and effectively leveraged so that both the projects and the state’s economic recovery can be completed as quickly as possible.”
- Section 43-4-802(3)(a), C.R.S., stipulates that the State should “develop a long-term strategy [to] allow both the state and local governments to maintain, repair, reconstruct, and improve their



transportation infrastructure in a strategic, timely, and efficient manner.”

- Section 43-4-802(3)(b), C.R.S., states that all transportation planning, which includes bridge projects, must be “thorough, integrated, and strategic,” and “all funding dedicated for surface transportation” should be “expended effectively.”

In keeping with the Bridge Enterprise’s legislative purpose of strategically and quickly repairing poor bridges that are structurally deficient and functionally obsolete, it follows that the Bridge Enterprise should be able to provide sufficient information to demonstrate that it strategically compares all eligible bridges and selects those for programming in the order in which the State would obtain the greatest benefit in increased highway safety per FASTER dollar expended.

Additionally, the Bridge Enterprise Fiscal Year 2014 Annual Report states that the prioritization plan is “currently being utilized to serve as a consistent set of standards to determine whether or not a FASTER eligible bridge should be [programmed], using a scoring worksheet to prioritize poor bridges as they become eligible [for funding].” Further, the Bridge Enterprise’s annual financial statements note that it “continues to utilize a scoring system whereas both quantitative and qualitative criteria are taken into consideration to determine which FASTER eligible bridge(s) represent the best use of available FASTER funding. The [prioritization plan] scoring worksheet assigns each FASTER eligible bridge with a numeric value that can be compared to other bridges to ensure funding is being directed to the most deserving structure.”

## WHAT PROBLEMS DID THE AUDIT WORK FIND?

Overall, we found that CDOT and the Bridge Enterprise cannot demonstrate that the manner in which all bridges were programmed was thorough, integrated, and strategic and ensured that selected

bridges best utilized the FASTER bridge revenue. Further, CDOT and the Bridge Enterprise did not appear to consistently utilize the prioritization plan that was developed in Fiscal Year 2014 to identify bridges for programming.

We found that of the 37 eligible bridges that had not yet been programmed for repair as of Fiscal Year 2014, there were 10 bridges (27 percent) for which CDOT and the Bridge Enterprise could not provide information to show the rationale for selecting other bridges in place of these eligible bridges for programming. Specifically, we reviewed the bridge rating inspection results and the most recent prioritization plan available, and found that these 10 bridges were ranked as both a higher priority and as having a lower sufficiency rating than some of the other bridges that the Bridge Enterprise programmed and funded, as shown in Exhibit 2.2. For example, Bridge “A” became eligible for FASTER funding in Fiscal Year 2010 but has not been funded; a total of three other bridges that scored as lower priority than Bridge “A” on the prioritization plan have been funded, and a total of seven other bridges that scored as more sufficient than Bridge “A” have been funded.

**EXHIBIT 2.2  
FASTER ELIGIBLE BRIDGES  
COMPARISON OF  
UNFUNDED BRIDGES TO FUNDED BRIDGES  
USING COST, PRIORITIZATION SCORES, AND  
SUFFICIENCY RATINGS<sup>1</sup>  
FISCAL YEARS 2010 THROUGH 2014**

| YEAR UNFUNDED BRIDGE BECAME FASTER ELIGIBLE | UNFUNDED BRIDGE | COST ESTIMATE TO REPAIR UNFUNDED BRIDGE (MILLIONS) | NO. OF FUNDED BRIDGES WITH A LOWER PRIORITIZATION RATING <sup>2</sup> | NO. OF FUNDED BRIDGES WITH A HIGHER SUFFICIENCY RATING |
|---|-----------------|--|---|--|
| 2010  | A               | \$4.4  | 3   | 7  |
| 2011  | B               | \$16.8   | 8   | 4  |
|   | C               | \$18.7   | 12  | 30   |
|   | D               | \$21.3   | 6   | 35   |
| 2012  | E               | \$2.6  | 12  | 7  |
| 2013  | F               | \$4.9  | 17  | 4  |
|   | G               | \$5.8  | 12  | 6  |
|   | H               | \$9.4  | 14  | 9  |
|   | I               | \$10.2   | 5   | 4  |
|   | J               | \$18.2   | 7   | 14   |

SOURCE: Office of the State Auditor analysis of CDOT and Bridge Enterprise bridge project data.

<sup>1</sup> Bridges with higher priority ratings and lower sufficiency ratings, in relation to other bridges, should rank higher in funding order.

<sup>2</sup> Data as of May 2014.

The Bridge Enterprise estimated that the cost to repair the 10 bridges ranged from \$2.6 to \$21.3 million per bridge. For all bridges that have been programmed and funded, the estimated costs ranged from \$74,000 to \$24.6 million, with an average cost of \$4.5 million. As such, the higher sufficiency ratings and lower prioritization scores of some funded bridges—which appear to have been in the same cost ranges as the unfunded bridges—coupled with a lack of information to support not programming the 10 bridges we identified, indicates that CDOT and the Bridge Enterprise have not ensured that the decisions to fund specific bridges over other bridges have been made using a thorough, integrated, and strategic basis.

## WHY DID THESE PROBLEMS OCCUR?

CDOT has not required the Bridge Enterprise to adhere to the prioritization plan or to maintain documentation that demonstrates the process it used to program bridges was strategic and included a comparison of all eligible bridges to select those for repair in the order in which the State would obtain the greatest benefit.

Although CDOT and the Bridge Enterprise developed and implemented a prioritization plan, as requested and adopted by the Board, they have not adhered to the plan and the 10 bridges we identified remain unprogrammed as of the end of Fiscal Year 2015. CDOT and the Bridge Enterprise indicated that the prioritization plan was not intended to be used to rank the order in which to prioritize bridges for funding, even though this is the purpose of the plan, as stated in the 2014 Annual Report. CDOT and the Bridge Enterprise stated that they did not program the 10 bridges in Fiscal Year 2014 because of a lack of funding; however, other eligible bridges were funded during the time periods these 10 bridges were eligible, from Fiscal Year 2010 through 2014. In Fiscal Year 2014, after CDOT and the Bridge Enterprise established the prioritization plan, they chose to fund one other bridge instead of any one of these 10 bridges but did not maintain documentation indicating why that particular bridge was funded. We reviewed the data on all of the bridges and saw that two of the 10 bridges we identified had the same or a higher prioritization score than the funded bridge. The sufficiency rating of the funded bridge was lower than nine of the 10 bridges, and had dropped in Fiscal Year 2014, from its initial rating in Fiscal Year 2010. The sufficiency ratings of two of the 10 bridges that were not funded also dropped, over Fiscal Years 2010 and 2013.

No bridges were programmed and funded in Fiscal Year 2015. According to CDOT and the Bridge Enterprise, all FASTER bridge revenue is being saved in order to program an estimated \$850 million bridge project that has been eligible for FASTER funding since 2010. CDOT reports that this bridge had one of the highest prioritization plan scores of all FASTER-eligible bridges. However, this bridge had a

lower prioritization score than six of the 10 bridges that have remained unfunded. Additionally, temporary maintenance was completed and this \$850 million bridge project currently has a higher sufficiency rating than all 10 of the unfunded bridges, which range in cost from \$2.6 to \$21.3 million.

Prior to Fiscal Year 2014, the Bridge Enterprise did not prioritize bridges using the available sufficiency rating data and instead it initially programmed as many eligible bridges as quickly as possible with the available funds, and the Board approved bridge projects based on which could be funded most quickly. This approach appeared to be consistent with part of the intent of the FASTER legislation, which is to complete as many projects as quickly as possible.

## WHY DO THESE PROBLEMS MATTER?

When bridge projects are not prioritized strategically, state highway safety may not be improved as effectively and efficiently as is possible with the funding available, or in the manner intended by the FASTER legislation. Additionally, poor bridges in need of repair may remain poor and unprogrammed for extended periods of time.

In keeping with the requirements of the FASTER legislation, bridge repair should be both timely and strategic. When the Bridge Enterprise does not follow its prioritization plan when determining which bridges should be programmed, it cannot demonstrate that it targeted bridges strategically or based on safety needs. Additionally, when the Bridge Enterprise does not maintain sufficient records or clearly document the bridge project selection process, including the rationale for selecting certain eligible bridges at the exclusion of others, it cannot demonstrate that decisions on how to spend FASTER bridge revenue were thorough, integrated, and strategic.

# RECOMMENDATION 1

The Colorado Department of Transportation and the Bridge Enterprise should work together to ensure that the State obtains the greatest benefit in increased bridge safety per FASTER dollar spent by establishing and utilizing a documented process to strategically prioritize and program eligible bridge projects in a thorough and integrated manner. This process should include clearly documenting the rationale for selecting bridges to repair, including instances where bridges that would otherwise appear to be a higher priority for repair are not chosen.

## RESPONSE

### DEPARTMENT OF TRANSPORTATION

AGREE. IMPLEMENTATION DATE: DECEMBER 2015.

We will continue to work with the Bridge Enterprise to improve our process to clearly document our rationale used to strategically prioritize and select bridges to repair. This process will include documenting our rationale when we select bridges outside of prioritization order. Implementation will include issuing a Bridge Enterprise memo stating why the bridge has been programmed and where it falls on the current prioritization plan.

# BRIDGE PROJECT BUDGETING & CLOSURE

CDOT and the Bridge Enterprise are responsible for assigning FASTER bridge revenue—including revenue from the FASTER bridge surcharge, and loan and bond proceeds collateralized with FASTER revenue—to individual projects as it becomes available. The Bridge Enterprise is overseen by the Board, which is comprised of the 11 members of the Commission. When the Bridge Enterprise selects a bridge for repair or replacement and that bridge project is approved by the Board, the Bridge Enterprise initiates, or “programs,” the bridge project and establishes a project budget.

From the time a bridge is selected for funding and programmed, through the bridge construction work and final project closure, CDOT and the Bridge Enterprise track the progress of each bridge project by recording milestone dates, for example, the dates for beginning and finishing design work, and the date the entire project is “substantially complete.” Bridge Enterprise staff stated that “substantially complete” means that, in general, most of the construction work has been finished and the bridge can be opened for use; some activities, such as paving, clean up, or paying final billing, can be performed after this milestone, but these should be minor, or necessary for pending legal claims. CDOT and the Bridge Enterprise also require contractors who complete the bridge construction work to adhere to the substantially complete milestone date, and Bridge Enterprise staff stated that it serves as an indicator of whether or not the project and contractor are meeting schedule goals and will likely complete the project on time.

CDOT and the Bridge Enterprise formally close a bridge project after all work is completed and all expenditures have been paid. At that time, any remaining funds in the project budget can be released (“de-budgeted”) and then be assigned to other projects. From Fiscal Years 2010 through 2014, the actual expenditures for each completed bridge

project ranged from \$0.3 million to \$9.9 million, averaging \$3.3 million per completed project.

## WHAT WAS THE PURPOSE OF OUR AUDIT WORK AND WHAT WORK WAS PERFORMED?

The purpose of our audit work was to determine whether CDOT and the Bridge Enterprise have ensured that the FASTER bridge surcharge revenue is managed effectively, through budgeting processes that maximize project closure processes to redirect all unused FASTER revenue to other projects in a timely manner.

To accomplish this purpose, we reviewed statutes and interviewed CDOT and Bridge Enterprise staff. We also reviewed the Bridge Enterprise’s list of FASTER eligible bridges that were in need of repair from Fiscal Years 2010 through 2014, and we compared this list to the expenditure, budgeting, and milestone date information for all programmed bridges in CDOT’s accounting records. This included a total of 23 closed and 34 substantially complete bridge projects, as of the end of Fiscal Year 2014. We reviewed these projects to assess whether CDOT and the Bridge Enterprise had utilized realistic budgeting practices for these projects, and whether they closed the projects and redirected any unused budgets in a timely manner.

## HOW WERE THE RESULTS OF THE AUDIT WORK MEASURED?

We identified the following statutory criteria that CDOT and the Bridge Enterprise must consider when establishing processes for utilizing FASTER bridge revenue:

- The FASTER legislation created the Bridge Enterprise to address “the urgent present need to repair and replace structurally deficient and functionally obsolete bridges and improve highway safety in the state.” Statute requires the Bridge Enterprise to execute its mission such that “available resources for such projects are



efficiently and effectively leveraged so that both the projects and [S]tate's economic recovery can be completed as quickly as possible" [Section 43-4-802(2), C.R.S.].

- Section 43-4-802(3)(a), C.R.S., stipulates that the State should "maintain, repair, reconstruct, and improve [its] transportation infrastructure in a strategic, timely, and efficient manner."
- In accordance with Section 43-4-802(3)(b), C.R.S., all transportation planning, including bridge projects managed by the Bridge Enterprise, should be "thorough, integrated, and strategic," and "all funding dedicated for surface transportation" should be "expended effectively."

In order to efficiently and effectively leverage available FASTER bridge revenue so that bridge projects are completed quickly and strategically, we would expect CDOT and the Bridge Enterprise to ensure that the revenue allocation processes include (1) budgeting projects in a realistic way, and (2) closing completed bridge projects in a timely manner so that any unused budgets can be redirected to other bridges in need of repair as quickly as possible.

## WHAT PROBLEMS DID THE AUDIT WORK FIND?

Overall, we found that CDOT and the Bridge Enterprise have not ensured that FASTER bridge revenue is managed most effectively. Specifically, for Fiscal Years 2010 through 2014, we found instances of over-budgeting and untimely project closures that indicate CDOT and the Bridge Enterprise have not utilized FASTER bridge revenue in a manner that maximizes the amount of bridge repair work undertaken.

- **INDIVIDUAL BRIDGE PROJECTS HAVE BEEN SIGNIFICANTLY OVER-BUDGETED.** We reviewed budget data for all closed and substantially complete bridge projects and found multiple projects

where a significant amount of revenue was allocated to a project budget, but ultimately went unused:

- ▶ **CLOSED PROJECTS.** There were 23 bridge projects completed and closed between Fiscal Years 2010 and 2014. For these 23 closed projects, we found that a total of \$13.2 million had been budgeted, but unused. On average, these closed projects had a total of \$574,000 of unexpended budgeted funds per project as of the end of Fiscal Year 2014. The total budgeted amounts that were not expended ranged from \$45,000 to \$2 million per closed project. The budgeted funds exceeded the actual expenditures by 19 percent, on average, ranging from 5 percent to 46 percent per project.
- ▶ **SUBSTANTIALLY COMPLETE PROJECTS.** In addition to the 23 closed bridge projects, there were a total of 34 substantially complete bridge projects as of the end of Fiscal Year 2014. For these 34 substantially complete projects, we found that a total of \$19.1 million (or 9 percent of total expenditures to date) still remained budgeted and unexpended, and as such, was unavailable for other projects. Of these 34 projects, 26 had unused budgeted amounts ranging from \$15,900 to \$3.6 million, as of the end of Fiscal Year 2014. The remaining eight substantially complete projects had unused budgets close to \$0.
- **INDIVIDUAL BRIDGE PROJECTS REMAIN OPEN FOR SIGNIFICANT PERIODS AFTER MOST CONSTRUCTION WORK IS COMPLETE.** We found multiple projects where it appeared that CDOT and the Bridge Enterprise were not timely in closing the project and, thus, releasing any unused revenue that could then be available for other projects. The 23 projects that were completed and closed as of the end of Fiscal Year 2014 remained open for an average of 1.4 years from the date of substantial completion until the project was officially closed. As of the end of Fiscal Year 2014, the 34 projects that were still open, but were substantially complete, had been open for an average of just over 1 year after becoming

substantially complete. This average will continue to increase until these projects are officially closed.

| EXHIBIT 2.3<br>FASTER BRIDGE PROJECTS<br>AMOUNT OF TIME PROJECTS REMAINED OPEN AFTER<br>SUBSTANTIAL COMPLETION<br>AS OF THE END OF FISCAL YEAR 2014 |                    |  |           |
|---|--------------------|--|-----------|
| AMOUNT OF TIME OPEN AFTER<br>SUBSTANTIAL COMPLETION   | CLOSED<br>PROJECTS | SUBSTANTIALLY<br>COMPLETE<br>PROJECTS <sup>1</sup> | TOTAL     |
| Less than 1 year  | 8                  | 19   | 27        |
| 1 to 2 years  | 12                 | 12   | 24        |
| 2 to 3 years  | 2                  | 3  | 5         |
| More than 3 years   | 1                  | 0  | 1         |
| <b>TOTAL</b>  | <b>23</b>          | <b>34</b>  | <b>57</b> |

SOURCE: Office of the State Auditor analysis of CDOT and Bridge Enterprise data.  
<sup>1</sup>The amount of time these projects were substantially complete is measured through June 30, 2014 when the project continued to be open.

## WHY DID THESE PROBLEMS OCCUR?

The issues we identified related to CDOT's budgeting practices were due to the following:

- **CDOT ALLOWS STAFF TO ROUTINELY OVER-BUDGET FOR PROJECTS AND HAS NOT SET GUIDELINES FOR CONTINGENCY AMOUNTS.** According to CDOT, its standard practice is to propose budgets that are larger than what is necessary in order to accommodate all possible contingencies over a project's lifetime. CDOT staff and Commission/Board members have indicated that historically CDOT has used this practice for all construction projects. An external consultant reported, and some CDOT staff and Commission/Board members agreed, that CDOT staff believe this practice helps to avoid having to "go through the lengthy process of requesting more money and the associated scrutiny" for requesting any budget increases from the Commission/Board. As such, during the budgeting process CDOT and Bridge Enterprise staff included an amount for contingencies in every bridge project that was presented to the Board for approval and programming.

We recognize that establishing a budget for a large bridge construction project is a complex process and cannot ever likely match the actual expenditures for the project. Therefore, it is reasonable to allocate a budget for contingencies. However, CDOT has not determined a process for developing a reasonable project contingency budget that does not unnecessarily tie up funds that cannot be used towards other projects, nor has it provided clear, written direction to staff on the contingency amounts that should be included in proposed budgets.

- **CDOT DEFAULTS TO FEDERAL PROJECT CLOSURE REQUIREMENTS WITHOUT CONSIDERING FASTER LEGISLATIVE INTENT.** Federal regulations require states to de-obligate federal funds from projects based on (1) the project cost estimates, (2) the unexpended project balance, and (3) the amount of time since the last project expenditure. Federal regulations allow federal funds to remain obligated to a project for up to 3 years after the final expenditure, depending upon the unexpended balance amount [Title 23 of the Code of Federal Regulations, Section 630.106(a)(5)]. According to CDOT, the federal regulations allow projects to remain open up to 3 years to allow time to address documentation requirements, and CDOT follows federal funding de-obligation requirements for all projects, including Bridge Enterprise projects. However, neither CDOT nor the Bridge Enterprise have established project closure requirements that are more stringent than the federal requirements to help ensure that FASTER revenue is de-budgeted as quickly and efficiently as possible in order to achieve the FASTER legislative intent. CDOT staff acknowledged that in some cases, a pending legal claim may make it necessary to keep a project open, but that in other cases, projects could be closed in a more timely manner.

## WHY DO THESE PROBLEMS MATTER?

When CDOT and the Bridge Enterprise routinely significantly over-budget projects and allow projects to remain open for unnecessary periods of time after final expenditures are paid, other FASTER eligible bridges in need of repair cannot be funded and programmed in

a manner that meets the intent of the FASTER legislation. The FASTER legislation states that motor vehicle registrants are required to pay the FASTER surcharge so that an urgent statewide need for repairing poor bridges can be strategically and quickly addressed. Allowing excess budgets to remain tied to projects for extended periods of time rather than allowing these funds to be used for other bridge repairs suggests that CDOT and the Bridge Enterprise are not managing the FASTER bridge surcharge revenue as effectively as is possible. Further, allowing staff to significantly over-budget projects reduces the accountability of these staff for effectively managing their projects and project expenditures. FASTER bridge surcharge revenue could be used more effectively and efficiently if CDOT and the Bridge Enterprise required the project budgets to better reflect actual costs and to set aside a reasonable percentage of the budget for contingencies.

## RECOMMENDATION 2

The Colorado Department of Transportation and the Bridge Enterprise should work together to ensure that the State obtains the greatest benefit in increased bridge safety from FASTER bridge dollars available for use by:

- A Establishing and implementing a bridge project budgeting process that avoids routinely approving project budgets that are significantly larger than necessary. This may include specifying the contributing factors within projects that will be allowed for setting contingencies, establishing a reasonable standard overall contingency percentage that is applied to all projects, and/or establishing a shared contingency pool at each region that can be used for multiple projects.
- B Establishing and implementing a bridge project closure process that addresses the FASTER legislative mandate to effectively and efficiently leverage FASTER revenue and strategically and quickly complete bridge projects, rather than only using the requirements for federal funding.

## RESPONSE

### DEPARTMENT OF TRANSPORTATION

- A AGREE. IMPLEMENTATION DATE: DECEMBER 2015.

Beginning Spring of 2014, we revised our bridge project budgeting process to reduce contingency and incentive budgets for projects. This process allows us to use and manage contingency amounts more effectively and prevent budgets that are significantly higher than project costs. In addition, we are currently developing a new process for our entire program to further minimize over-budgeting of projects and will communicate via the Chief Engineer to all the

Regional offices, the Bridge Enterprise Board, and the Office of Financial Management and Budgeting.

**B AGREE. IMPLEMENTATION DATE: JUNE 2016.**

Efficiently closing and completing bridge projects has multiple benefits that includes the ability to more quickly shift much needed resources to other projects. Although we quickly de-budget and unencumber officially closed projects, we need to reduce the time it takes to “officially close” a project. We will identify and implement ways to shorten our close-out process for FASTER projects and work closely with each of the Regions to do so. We will also report this new process to the Bridge Enterprise Board.

## FASTER SAFETY PROJECTS

CDOT receives an average of approximately \$87 million annually from FASTER fees to expend on road safety projects. To date, CDOT has completed a variety of road safety work with this revenue, including work to widen traffic lanes, add shoulder lanes, add traffic signals at intersections, improve drainage or signage, and add pedestrian or bicycle accessibility. CDOT completed some road safety work through projects that were funded solely with FASTER safety revenue and other projects that were funded with both FASTER and non-FASTER revenue. CDOT also established some projects that were only for a road safety purpose and other projects that were multifaceted but had an identified road safety component. From Fiscal Year 2010, when CDOT first received FASTER safety revenue, through Fiscal Year 2014, CDOT reported that it had spent approximately \$252 million of FASTER safety revenue for road safety work on 282 projects.

During the audit period, Fiscal Years 2010 through 2014, CDOT management and members of the Commission divided all FASTER safety revenue among each of the five CDOT transportation regions annually. CDOT and the Commission used an allocation formula to determine the total FASTER safety revenue each region would receive each year. Beginning in Fiscal Year 2015, CDOT set aside \$40 million of the FASTER safety revenue for use on projects in CDOT's existing "asset management" program. CDOT states that this FASTER safety revenue will be used on bridge, rockfall (i.e., geohazard), and surface treatment projects that have a safety benefit, as determined by CDOT management. CDOT states that the remaining FASTER safety revenue will be allocated under an application process, where regions submit individual project applications to CDOT management for review and approval.



## WHAT WAS THE PURPOSE OF OUR AUDIT WORK AND WHAT WORK WAS PERFORMED?

The purpose of our audit work was to determine whether CDOT and the Commission have established adequate controls to ensure that FASTER safety revenue is allocated to allowable and approved road safety projects, in accordance with the FASTER requirements, legislative intent, and Commission resolutions. To address our purpose, we reviewed the FASTER legislation and other requirements for FASTER safety revenue, including CDOT's statutes, rules and regulations, and Commission resolutions. We interviewed CDOT staff members at headquarters and the regional offices, and two of the 11 Commission members. We also reviewed the data available on the 282 projects that were funded with FASTER safety revenue from Fiscal Years 2010 through 2014, including reports from CDOT's Enterprise Resource Planning System, SAP, which it uses as its accounting system, to determine what controls were in place over revenue and project approvals and expenditures.

## HOW WERE THE RESULTS OF THE AUDIT WORK MEASURED?

We identified the following criteria that CDOT and the Commission must consider when selecting and funding road safety projects with FASTER revenue:

- **FASTER SAFETY REVENUE MAY ONLY BE EXPENDED ON CONSTRUCTION, RECONSTRUCTION, AND MAINTENANCE.** Section 43-4-206(3), C.R.S., states that CDOT shall expend FASTER safety revenue only on road safety projects as defined in Section 43-4-803(21), C.R.S., which specifies that a road safety project in this context must be a "construction, reconstruction, or maintenance project that the [C]ommission determines is needed to enhance the safety of a state highway." In other words, CDOT

must expend FASTER safety revenue on activities that directly result in building or improving physical infrastructure.

- **FASTER SAFETY REVENUE MUST BE USED TO COMPLETE PROJECTS STRATEGICALLY AND QUICKLY.** The legislative declaration for FASTER acknowledges that CDOT has not been able to effectively maintain or repair the State’s roads “in a strategic, timely, and efficient manner,” and that this problem will continue to worsen each year because CDOT’s primary revenue, which comes from motor fuel taxes, will continue to decline [Sections 43-4-802(1)(c) and (d), C.R.S.]. The legislative declaration for FASTER further states that there is “an urgent, present need” to improve road safety [Section 43-4-802(2)(b), C.R.S.]. As such, all of the FASTER fees, including those for the State’s road safety projects, were imposed to help CDOT complete projects and begin to address the State’s urgent, present safety needs in a strategic, timely, and efficient manner [Sections 43-4-802(2)(b) and (2)(c); and (3)(a), C.R.S.].

In addition, after the FASTER legislation was enacted the Commission issued multiple resolutions acknowledging that it was responsible “for developing projects for the purpose of addressing [the] safety need” cited within the FASTER legislation. In these resolutions, the Commission signed its approval to lists of proposed FASTER safety projects for Fiscal Years 2010 through 2013. At that time, the Commission also stated that CDOT should proceed with the projects, both those currently approved and future projects, as needed [Commission Resolution 1860]. Commission meeting minutes supporting this resolution state that “the goal of this resolution [is to facilitate] staff to be able to make minor changes to the list” so long as the changes align with the Commission’s guidance. The Commission also approved monthly budget supplements that included FASTER safety projects in some months, for Fiscal Years 2011 through 2014. The Commission resolutions and the fact that the Commission reviewed and approved FASTER safety project lists and budget supplements with FASTER safety projects throughout the audit period

indicate the Commission's intent to be involved in the selection and approval of FASTER safety projects.

## WHAT PROBLEMS DID THE AUDIT WORK FIND?

Overall, we found that CDOT and the Commission have not ensured that all FASTER safety revenue is used for allowable and approved projects, in accordance with the FASTER legislation and Commission resolutions. Specifically, we identified issues with the appropriateness of 17 of the 282 projects (6 percent) funded with FASTER safety revenue since Fiscal Year 2010; the FASTER safety revenue allocated to these 17 projects totaled \$10.7 million.

- **SOME PROJECTS WERE NOT FOR ROAD SAFETY CONSTRUCTION, RECONSTRUCTION, OR MAINTENANCE.** We found that six projects, which received a total of \$1.1 million in FASTER safety revenue, did not include any construction, reconstruction, or maintenance activities, and as such may not have been allowable under FASTER requirements. These projects included:
  - ▶ Two projects for towing programs, which were allocated \$602,000 in FASTER safety revenue.
  - ▶ Two projects for consultant studies of regions' intersections or passing lanes, which were allocated a total of \$347,000 in FASTER safety revenue.
  - ▶ One project for preparing guidelines on working near historic resources, which was allocated \$75,000 in FASTER safety revenue.
  - ▶ One project where CDOT oversaw a corporation's improvements to communication lines and cell phone coverage, which was allocated \$81,000 in FASTER safety revenue.
- **CDOT DID NOT USE SOME FASTER SAFETY REVENUE IN A MANNER THAT APPEARS STRATEGIC AND TIMELY.** We found that CDOT could not demonstrate that 11 projects, which were allocated a total of \$9.6 million in FASTER safety revenue, were

selected and funded in a strategic or timely manner in order to complete construction work to improve road safety. Specifically, we found that these 11 projects were designed and funded for the sole purpose of conducting preliminary pre-construction activities and CDOT could not demonstrate that the manner in which it selected these pre-construction projects over other projects was strategic and ensured the best utilization of the FASTER safety revenue. For example:

- ▶ For one project, CDOT allocated \$3.1 million in FASTER safety revenue to fund the preliminary design of alternative methods to address safety concerns on a highway, for which no construction funding had yet been identified or secured.
- ▶ For four projects, CDOT allocated \$3.8 million of FASTER safety revenue for “pool” purposes, where these four projects were set up to fund miscellaneous costs for multiple pending construction projects, such as preliminary design activities, environmental clearances, and geotechnical evaluations.
- ▶ For one project, CDOT allocated \$889,000 in FASTER safety revenue to conduct a feasibility study that resulted in a report CDOT relied upon as the basis for *not* conducting the proposed construction work.

In some of these instances, CDOT stated that the preliminary work was necessary prior to conducting related construction activities; however, CDOT chose to fund these preliminary activities instead of funding other identified construction projects, and CDOT could not demonstrate why these non-construction activities were prioritized for funding.

In addition, we found that some projects receiving FASTER safety revenue were not approved by the Commission. Of the 282 projects that received FASTER safety revenue during Fiscal Years 2010 through 2014, we found that 113 (40 percent) were not approved by the Commission. Neither CDOT management nor the Commission received any information on these projects that specified how the regions were planning to utilize the FASTER safety revenue. After

projects were completed, neither CDOT management nor the Commission received or reviewed any information detailing whether or to what extent project expenditures aligned with what the region had planned.

## WHY DID THESE PROBLEMS OCCUR?

Overall, the issues we identified occurred because neither the Commission nor CDOT have implemented clear policy or procedural directives defining the types of projects that are allowable under FASTER safety requirements or establishing how those projects should be prioritized and approved for FASTER safety funding.

- **NEITHER THE COMMISSION NOR CDOT FORMALLY DEFINED WHAT TYPES OF PROJECTS ARE ELIGIBLE FOR FASTER SAFETY FUNDING.** The Commission provided only informal guidance to CDOT staff related to FASTER safety revenue and had stated that projects should have a “safety focus” or a “compelling safety benefit.” However, the guidance does not define what would constitute a safety focus or benefit. Multiple CDOT staff members stated that the Commission responded to questions they had regarding the allowable and appropriate use of FASTER safety revenue through verbal conversations and PowerPoint presentations at monthly Commission “workshop” meetings. These informal workshop conversations allowed for staff to ask questions about the appropriate and allowable uses of FASTER safety revenue. In multiple instances, staff indicated that they relied on the Commission’s responses at these workshops when making decisions about using FASTER safety revenue to fund projects. However, although the Commission established the workshops to provide information to CDOT staff, the Commission did not adopt its responses through formal resolutions. Further, the discussions that occurred at the workshops were not documented and the Commission’s responses were not recorded or provided to all staff responsible for identifying and managing road safety projects and budgets. Due to the informal and undocumented process for disseminating this information, there is no consensus among

CDOT regional staff about which projects are allowable to fund with FASTER safety revenue, or to what extent.

In addition, CDOT has not defined which types and aspects of projects, including non-construction elements such as design, would or would not be appropriate for FASTER safety funding. According to CDOT, every transportation project it completes has some safety purpose or element. CDOT's Fiscal Year 2014 annual report states that "projects all include safety as a design component." In practice, this philosophy—paired with CDOT stating that the existence of a safety element within a project makes the whole project eligible for FASTER safety funding—would mean that CDOT could use FASTER safety revenue for any project, and, in addition to funding the actual construction, reconstruction or maintenance activities, CDOT could also use the FASTER safety revenue to fund activities as varied as region-wide planning, or the design of future construction. However, using FASTER safety revenue as general funding for any project or project element may not meet the intent of the FASTER legislation because it does not effectively ensure that FASTER fees are applied strategically to address urgent safety needs.

- **NEITHER THE COMMISSION NOR CDOT ESTABLISHED A STRATEGIC FRAMEWORK FOR PRIORITIZING AND APPROVING FASTER SAFETY PROJECTS.** CDOT management provided each region with information on the estimated total annual revenue it could expect to receive each year and CDOT relied on regional staff to identify appropriate projects to fund. However, CDOT has not established or provided regional staff with a framework for making these project and budget decisions, nor has it established any criteria or policies regarding planning or what would be an appropriate strategy to ensure the timely use of the FASTER safety revenue to address statewide needs. CDOT has also not established any criteria regarding the order in which projects should be prioritized and does not require the regions to document their prioritization methods or obtain CDOT management's review or approval. A similar issue, of inconsistencies among projects selected for

funding, was identified in a 2013 CDOT internal audit of FASTER safety revenue that the CDOT Executive Director requested.

Additionally, although the Commission issued resolutions stating that it was responsible “for developing projects for the purpose of addressing [the] safety need” cited within the FASTER legislation and the Commission received and approved FASTER safety project lists from CDOT for Fiscal Years 2010 through 2013, both CDOT staff members and some Commission members have stated that, while uncertainty exists due to lack of documentation, it is likely that there was never any intent to have the Commission approve FASTER safety projects.

According to CDOT, the Commission’s 2010 resolution which stated that CDOT should proceed with projects, both those currently approved and future projects, as needed [Commission Resolution 1860], delegated the Commission’s responsibility for FASTER safety revenue and project management down to regional staff members and it allowed regional staff to oversee projects and FASTER safety revenue as they chose. It is not clear from the actual language of the resolution and the accompanying meeting minutes, however, that this was the Commission’s intent. Further, the fact that subsequent to this resolution, CDOT continued to submit some FASTER safety projects to the Commission within budget supplements for approval indicates a lack of clarity and inconsistency in the approval process.

## WHY DO THESE PROBLEMS MATTER?

When the types of projects that are eligible for FASTER safety funding have not been clearly defined and when a standard process for approving these projects has not been established, there is a risk that FASTER safety revenue will be used in a manner that is contrary to the intent of the FASTER legislation and that does not strategically or efficiently address the State’s most urgent safety needs. Our audit identified \$10.7 million that had been spent on projects where there is a question of whether they met the FASTER legislation requirements.

According to CDOT, there are currently road safety construction, reconstruction, and maintenance needs around the state that remain unfunded and unaddressed. Staff at the regional offices confirmed that they have identified road safety construction and maintenance projects in their regions that have yet to be funded, and every year CDOT reports that it operates under a statewide funding deficit and thus cannot address all of the road safety issues that regions and stakeholders have identified. Therefore, it is important that the Commission and CDOT clearly establish a framework around the FASTER safety project selection and approval process to help ensure that the FASTER safety revenue is used for its intended purpose.



## RECOMMENDATION 3

The Transportation Commission (Commission) should ensure that FASTER safety revenue is utilized effectively and strategically addresses Colorado's urgent statewide road safety needs by adopting formal, written resolutions that establish overarching policy directives and that clarify the roles and responsibilities of the Commission and the Colorado Department of Transportation (CDOT) management. The policy directives should also address the types of projects or project components that are eligible for FASTER safety revenue and the process for prioritizing and approving these projects that CDOT must follow when selecting and approving road safety projects to fund with FASTER safety revenue.

## RESPONSE

### TRANSPORTATION COMMISSION

AGREE. IMPLEMENTATION DATE: JANUARY 2016.

There continues to be an urgent need to improve highway safety in Colorado. The Transportation Commission and CDOT Management recognized that with its limited resources, asset management for the full state highway system is not only necessary but good business. As a result, in 2014 CDOT implemented an Asset Management program that includes an Oversight Committee, a Working Committee and several task forces. This structure provides the support, guidance and leadership to address how best to utilize CDOT's FASTER funds (and all revenue) and the Commission receives regular updates from these units. Working with CDOT Management, the Commission will implement a new policy directive to ensure eligibility, priority, and approval requirements for FASTER safety projects are addressed. Regular status updates on FASTER safety projects will be presented to the Commission to ensure CDOT follows eligibility, priority, and approval requirements for FASTER safety projects.

## RECOMMENDATION 4

The Colorado Department of Transportation (CDOT) should ensure that FASTER safety revenue is used consistently according to legislative requirements and Transportation Commission policy directives by:

- A Developing and implementing written policies and procedures that staff are required to adhere to and procedural directives that (1) define which types and aspects of projects, including non-construction aspects, are and are not eligible to fund with FASTER safety revenue, and (2) establish the criteria and process to be used when prioritizing and approving eligible projects.
- B Providing training on the developed policies and procedures to all staff members responsible for identifying and managing road safety projects funded with FASTER safety revenue.

## RESPONSE

### DEPARTMENT OF TRANSPORTATION

- A AGREE. IMPLEMENTATION DATE: JANUARY 2016.

We will develop a written procedural directive that outlines the requirements for defining which types and aspects of projects are eligible to fund with FASTER safety revenue. This directive will also include the criteria and process to be used when prioritizing and approving eligible projects.

- B AGREE. IMPLEMENTATION DATE: MAY 2016.

Once the procedural directive is complete, we will work with all Regions, the Chief Engineer and the Chief Financial Officer to communicate these requirements and provide the necessary training to ensure compliance.

# OVERSIGHT OF FASTER SAFETY REVENUE

CDOT is responsible for overseeing Colorado's transportation system and the FASTER revenue collected for safety projects. In general, staff members at the five transportation regions have been responsible for managing all CDOT projects, including those funded with FASTER safety revenue. Under the direction of the regional transportation directors, the regions:

- Work with local stakeholder groups, such as Metropolitan Planning Organizations and Transportation Planning Regions, to identify and select safety projects for their region.
- Determine project funding sources and budgets, including the amount to utilize from the region's allocation of FASTER safety revenue.
- Oversee the day-to-day management of selected projects, including overseeing project billing and expenditures, any needed contracts, permits, project budget changes, or other components.

CDOT publishes various internal and external reports on the agency overall, and on FASTER safety revenue and projects specifically. In general, CDOT compiles these reports using FASTER safety revenue and project data that have been captured and stored in SAP. The project and revenue data that SAP captures includes, but is not limited to, project and revenue descriptions and coding, funding sources and project allocation amounts, billing and expenditure data, and revenue purposes.

## WHAT WAS THE PURPOSE OF OUR AUDIT WORK AND WHAT WORK WAS PERFORMED?

The purpose of our audit work was to determine whether CDOT has provided sufficient oversight of FASTER safety revenue to ensure that the funds are expended effectively and in accordance with the FASTER legislative requirements and intent.

To address our purpose, we reviewed the FASTER legislation and other requirements for FASTER safety revenue, including CDOT's statutes, rules and regulations, state fiscal rules, and Commission resolutions. We interviewed CDOT staff members at headquarters and the five transportation regions, and two of the 11 Commission members. We also reviewed information on the three performance measures, and supporting data, reported by CDOT that are used to assess whether and to what extent it has been effective in utilizing the FASTER safety revenue to improve road safety. We reviewed the data available on the 282 projects that CDOT reports were funded with FASTER safety revenue from Fiscal Years 2010 through 2014, which included reports from SAP, and information on how projects were selected and funded with FASTER safety revenue during Fiscal Years 2010 through 2014; who oversaw the FASTER safety revenue budgets that were assigned to projects and to what extent; and who assessed and compared FASTER safety revenue actual expenditures to those budgets, and to what extent. Finally, we reviewed a sample of 11 FASTER safety project files to assess CDOT's practices for overseeing how these projects were selected and how FASTER safety revenue was budgeted and expended.

## HOW WERE THE RESULTS OF THE AUDIT WORK MEASURED?

CDOT was created by statute to provide strategic planning for statewide transportation systems to meet the transportation challenges

to be faced by Colorado in the future [Section 43-1-101(1)(a), C.R.S.]. According to statute, CDOT’s executive director is responsible for planning, developing, constructing, coordinating, and promoting an “integrated transportation system,” and exercising general supervisory control over and coordinating the activities and functions of all CDOT employees [Section 43-1-105, C.R.S.].

As part of its oversight responsibilities, CDOT is required to maintain and report a variety of information that demonstrates how the agency has operated, in order to help guide and direct management decisions and policymaking. Statute requires CDOT to provide, as needed, reports, statistics, and other information about its operations to the Commission [Section 43-1-106(8)(f), C.R.S.]. In addition, CDOT is required to circulate “complete, concise, and useful” reports and information to the General Assembly and public [Sections 43-1-103(4) and 24-1-136(1)(a), C.R.S.]. This includes an annual departmental report, and maintaining operational information on its website.

Statute also requires CDOT to develop and implement a performance management system that includes performance measures that serve as a “quantitative factor used to assess the operational performance” and apply to the “activities directly under the influence of a department” and that “demonstrate the department’s efficiency and effectiveness in delivering” services to taxpayers [Sections 2-7-202(18) and 204, C.R.S.].

## WHAT PROBLEMS DID THE AUDIT WORK FIND?

Overall, we found that CDOT has not maintained adequate oversight of FASTER safety revenue to ensure that it is budgeted and expended effectively and in accordance with legislative intent. Specifically, we found:

- **CDOT DOES NOT HAVE ACCURATE AND COMPLETE AGGREGATE DATA ON FASTER SAFETY ALLOCATIONS AND EXPENDITURES.** We found that CDOT could not provide complete and accurate

information to confirm how approximately \$6 million of the \$434 million in FASTER safety revenue that it received during Fiscal Years 2010 through 2014 was allocated and expended. We requested information from CDOT showing, by project, how all of the FASTER safety revenue was allocated and expended. CDOT did not have this information readily available and instead, had to manually compile project data from multiple SAP reports and queries, multiple times, and ultimately, the data that CDOT was able to provide was missing information and contained inaccuracies. For example:

- ▶ **POOL PROJECTS ARE NOT TRACKED.** For at least seven projects that were allocated approximately \$4 million in FASTER safety revenue, the projects were set up as “pool” projects within SAP that CDOT established to set aside FASTER safety revenue to be spent on work for other projects. For these seven pool projects, CDOT did not maintain complete information in SAP to show which projects ultimately utilized the FASTER revenue allocated to the pool projects. This means that CDOT could not provide a complete list of all projects that received FASTER safety revenue through these pools, or confirm the total amount of FASTER safety revenue that was spent from each pool for work on each project. For five of the seven pools, CDOT provided a list of the projects that, in total, received approximately \$549,000 of FASTER safety revenue from the pools. However, we could not confirm that the listed projects had received the \$549,000, as SAP reports did not identify these projects as receiving this FASTER safety revenue. For the remaining two of seven pools, CDOT could not identify the projects that ultimately utilized \$3.5 million in FASTER safety revenue.
  
- ▶ **PROJECTS FUNDED VIA COST CENTERS CANNOT BE ITEMIZED IN SAP REPORTS.** We found that CDOT allocated approximately \$2 million in FASTER safety revenue to two projects after first allocating this revenue to a “cost center.” CDOT establishes cost centers to set aside funds from multiple revenue sources for

specific uses, such as general road maintenance or property acquisition. However, SAP reports do not include the FASTER safety revenue allocated to cost centers or the projects that ultimately utilized this FASTER safety revenue.

In addition, we found that some of the data CDOT management uses to oversee FASTER safety revenue and includes in its annual performance reports and on its website were not complete and were inaccurate. For example, in the Fiscal Year 2010 Annual Performance Report, CDOT incorrectly reported \$10 million of non-FASTER safety revenue as FASTER safety revenue. In that same report, CDOT also reported that all FASTER safety revenue received that year had been obligated, but we found that \$15 million had not been obligated at that time. Additionally, as of April 2015, CDOT's website incorrectly cited some non-safety projects as FASTER safety projects.

- **CDOT HAS NOT MAINTAINED SUPERVISORY CONTROL OVER REGIONAL MANAGEMENT OF FASTER SAFETY REVENUE.** We found that CDOT management could not demonstrate that it provided oversight activities related to planning or project budgeting for any of the 11 projects in our sample, which were allocated \$22 million of FASTER revenue. CDOT management also could not demonstrate that it provided any oversight throughout the projects to ensure that project expenditures using FASTER safety revenue were appropriate. Rather, CDOT stated that all management and oversight of projects is delegated to staff members at the regional level.
  
- **CDOT HAS NOT ESTABLISHED ADEQUATE PERFORMANCE MEASURES FOR THE FASTER SAFETY PROGRAM.** We found that the three performance measures that CDOT has reported it implemented for the FASTER safety program do not actually measure the impact that FASTER safety revenue expenditures have had on the safety of Colorado's highways and they do not allow CDOT to assess whether FASTER safety funds have been used effectively. Specifically:

- ▶ **PERFORMANCE MEASURE IS NOT WITHIN CDOT’S CONTROL.** For one FASTER performance measure, CDOT tracks crash data, including crash rates and patterns, with the goal of decreasing crash rates and the resulting number of serious injuries and fatalities. However, the outcomes associated with this measure, such as decreased accidents, injuries, and fatalities, are not meaningfully achievable because they are beyond CDOT’s control and may increase despite CDOT’s efforts to improve the safety of state highways. In 2013, the CDOT Executive Director requested an internal audit of FASTER safety revenue and projects and that audit noted this same concern with the metrics that CDOT was using to measure FASTER safety performance. However, CDOT continues to use the same measure. Furthermore, other CDOT programs that do not use FASTER safety revenue, such as surface treatment improvements and normal maintenance, also affect crash data; therefore, these data measure more than just FASTER safety program outcomes.
  
- ▶ **PERFORMANCE MEASURE DATA ARE NOT COMPLETE.** For the second performance measure, CDOT tracks the percentage of FASTER revenue expended or encumbered by the end of each fiscal year, with a goal of 80 percent. However, we found that the data CDOT uses to track this measure are not complete. Specifically, we identified at least seven projects that received FASTER safety revenue that CDOT did not include in its calculations for Fiscal Year 2014. Additionally, we found that CDOT changed its methodology for calculating this measure in Fiscal Year 2014, but did not note this change when reporting the results so that readers would understand that Fiscal Year 2014 data could not be compared to prior year data. Finally, tracking the percentage of FASTER revenue expended or encumbered by the end of the year does not reflect the FASTER safety revenue that is actually spent for a project because SAP arbitrarily records project expenditures under any revenue source budgeted to that project. Staff may then later adjust these records when the project is finalized, at their discretion;



this means that expenditure information for ongoing, open projects does not accurately reflect the status of FASTER safety revenue for that project.

- ▶ **PERFORMANCE MEASURE DATA ARE NOT SPECIFIC TO FASTER SAFETY.** For the third performance measure for FASTER safety, CDOT reported that it intended to track the percentage of contracts awarded within 30 days of bid opening, with a goal of 95 percent of projects meeting the 30-day target. This measure is related to efficiency and is within CDOT’s control. However, we found that CDOT does not actually calculate this measure for FASTER safety revenue or projects. Instead, CDOT calculates this measure across ALL CDOT projects. As a result, CDOT does not use this measure to evaluate FASTER safety revenue and projects specifically.

## WHY DID THE PROBLEMS OCCUR?

Overall, CDOT has not developed an overarching management strategy and control structure for ensuring that FASTER safety revenue is expended appropriately, and to demonstrate the funding was used effectively and in compliance with FASTER legislative requirements. We identified gaps in CDOT’s oversight of the FASTER safety revenue, including the following:

- **CDOT DID NOT ESTABLISH A FASTER SAFETY PROGRAM OR A MECHANISM FOR MONITORING REGIONS’ USE OF FASTER SAFETY REVENUE.** Although CDOT states on its website and in published reports that FASTER safety revenue is used to support an important CDOT program, the “FASTER Safety Program,” in practice, CDOT did not assign responsibility for this program to a specific unit, division, or staff person within CDOT. Over the course of the audit, CDOT directed the audit team to regional staff members for all responses on specific projects or revenue usage within a region and did not have a management staff member who could consistently respond to audit questions at the statewide level regarding FASTER safety revenue, projects, or Program oversight

and management. Additionally, CDOT did not establish any policies or processes for staff to follow when determining how to use FASTER safety revenue. FASTER safety revenue does not correlate to a specific CDOT program but instead, is viewed by CDOT as one source of revenue for all transportation projects. During the Fiscal Year 2010 to 2014 audit period, CDOT did not see a need for managing FASTER safety revenue separately from other revenue. CDOT states that in Fiscal Year 2015, it began implementing changes to improve management of FASTER safety revenue but these changes have not yet been fully established or implemented.

- **CDOT MANAGEMENT DOES NOT ROUTINELY TRACK OR MONITOR AGGREGATE FASTER SAFETY EXPENDITURES OR PROJECTS.** Although FASTER safety projects are managed on a day-to-day basis at the transportation region level, CDOT management is responsible for overseeing all projects statewide to ensure that the State's transportation dollars, including FASTER safety revenue, are spent appropriately, efficiently, and effectively. However, CDOT management does not track FASTER safety revenue project expenditures on a statewide basis or assess how safety was improved by the completion of these projects. Although some aggregate information for all of the regions can be compiled, we did not see evidence that this information is routinely generated and used by CDOT management.

In addition, CDOT management does not conduct a systematic review of projects funded by FASTER safety revenue to ensure that the amount of FASTER safety revenue budgeted to projects is proportionate to the amount of safety work on a project. Historically, SAP has not included codes for specific safety elements of projects, or types of elements, such as guardrails or culvert restoration. CDOT stated that the amount of detail required to do so would be impractical and too cumbersome. That being said, one region did state that, within any given project, it limited FASTER safety revenue for use on the actual activities that were related to safety and did not use the revenue on other project

activities that did not have a safety focus, such as expanding the capacity of a road through adding new lanes. Additionally, CDOT must provide information on the costs of safety items within projects to the Federal Highway Administration (FHWA), which uses the information to verify that the amount of federal safety funding used on a project is proportional to the eligible federal safety elements on the project. CDOT could use a methodology similar to the one it uses for the FHWA and federal safety funding to monitor FASTER safety revenue.

- **SAP DOES NOT CAPTURE ALL RELEVANT DATA.** CDOT stated that SAP has been designed to limit the type of data that can be captured and segregated for reporting purposes. According to CDOT, although SAP is capable of capturing detailed data that would identify all projects that ultimately utilize FASTER revenue, CDOT has not chosen to program SAP in this manner. For example:
  - ▶ **“POOL” PROJECT FUNDS.** When FASTER safety funding is first allocated to one project “pool,” but is then expended on work related to a second project, SAP does not maintain a record of the expenditures for work on the non-pool projects. As a result, the SAP reports on FASTER safety revenue that are used to compile and publish summary information do not include information on some of the revenue that was expended on these non-pool projects. This means that CDOT does not have project expenditure information for some projects that received FASTER safety revenue via a project pool.
  - ▶ **SAFETY FUNDS.** SAP can capture data on revenue source, such as federal revenue or revenue from motor fuel taxes, but it does not distinguish FASTER safety revenue from FASTER transit revenue. Additionally, SAP does not consistently include the revenue source coding when funds are transferred to a cost center, which is a collection of funds from different sources for various future uses. As such, any road safety projects that received FASTER safety revenue via a cost center do not appear

in SAP reports. Finally, although SAP has a “FASTER safety program” code, this code is used for both FASTER and non-FASTER revenue and it does not capture information on revenue that is transferred to other program codes. From Fiscal Year 2010 through Fiscal Year 2014, CDOT transferred \$36 million from the FASTER safety program code to other program codes; these funds do not show up in CDOT reports as spent FASTER safety revenue when program staff run reports using the program codes. SAP is capable of generating adjusted reports that are not based on program codes and that would include the projects funded by this \$36 million; however, program staff members responsible for creating reports do not utilize these alternative reports.

Prior reviews of CDOT have also identified issues with the FASTER safety revenue data and recordkeeping. In September 2013, at the request of the Executive Director, CDOT’s Internal Audit Division reviewed overall management of FASTER safety projects and revenue, and cited concerns with CDOT’s ability to effectively manage revenue because of a lack of reliable data. Additionally, in December 2013, a consultant that CDOT hired to analyze its internal processes noted that the SAP data was incomplete and inconsistent, and did not include controls such as standard coding or uses for fields. The consultant also cited as an issue the lack of official, consolidated project lists for programs such as FASTER safety. At the time of our audit, these concerns still existed.

- **CDOT HAS NOT IDENTIFIED METRICS THAT WOULD SUFFICIENTLY MEASURE HOW THE EXPENDITURE OF FASTER SAFETY REVENUE HAS IMPACTED HIGHWAY SAFETY STATEWIDE.** Although CDOT has implemented three performance measures related to FASTER safety revenue, none of these measures have been designed to evaluate the specific impact that FASTER revenue has had on highway safety. Further, CDOT’s data-keeping methods have not been designed to allow for complete reports of projects, and aspects of projects, that utilize FASTER safety revenue. Metrics

that measure the type and quantity of safety improvements made (e.g., number of guardrails added or number of miles of shoulder lanes added) with FASTER safety revenue would provide more useful information on the impact of these funds.

## WHY DO THESE PROBLEMS MATTER?

Without centralized oversight and an adequate control structure, including complete and accurate information related to FASTER safety revenue and projects and meaningful performance measures, CDOT cannot demonstrate how all FASTER safety revenue is utilized and, as such, cannot demonstrate that all of the FASTER safety revenue has been used to improve road safety in an effective, strategic, and timely manner. CDOT also cannot ensure that the reports it produces and that are used for decisionmaking and its performance measures are supported by reliable information.

Additionally, without any centralized supervisory control or statewide oversight of the FASTER safety revenue—either of individual projects and expenditures or aggregate data—CDOT can neither demonstrate that the FASTER safety revenue has been utilized as intended to improve road safety, nor demonstrate that the FASTER safety revenue budgeted and expended was proportional to the cost of the safety elements for a project.

Finally, CDOT stated that it is implementing changes to how the FASTER safety revenue will be utilized going forward, including segmenting the revenue into two separate programs. As such, proper data management under each program will be important to ensure adequate oversight of all FASTER safety revenue and projects. For example, one CDOT staff member stated that CDOT began diverting \$40 million of FASTER safety revenue to the Asset Management Program in Fiscal Year 2015 and intends to track this revenue only as a part of the Asset Management Program, and not as FASTER safety revenue. Another CDOT staff member stated that this \$40 million will be tracked and reported in combination with the remaining FASTER safety revenue that will be managed under the new FASTER Safety

Mitigation Program. These inconsistencies highlight the need for centralized, coordinated oversight of all FASTER safety revenue and projects.

## RECOMMENDATION 5

The Colorado Department of Transportation (CDOT) should provide sufficient oversight of FASTER safety revenue to ensure that it is budgeted effectively and in accordance with legislative intent by:

- A Creating a FASTER Safety Program, with appropriate policies and procedures, and designating specific staff the responsibility for managing and monitoring the use of all FASTER safety revenue.
- B Routinely tracking and monitoring aggregate data on FASTER safety projects. CDOT should use these data to ensure that the amount of FASTER safety revenue budgeted to projects is proportionate to the amount of safety work on a project.
- C Updating SAP to include specific coding that is unique to FASTER safety revenue and follows the funds from receipt through budgeting and project expenditures in a manner that provides the capability of compiling accurate and complete reports.
- D Establishing sufficient achievable performance measures and goals to measure the impact that FASTER safety revenue has had on highway safety and routinely collecting adequate data.

## RESPONSE

### DEPARTMENT OF TRANSPORTATION

- A AGREE. IMPLEMENTATION DATE: JANUARY 2016.

Establishing this program will be a coordinated effort between the Chief Engineer, the Chief Financial Officer (CFO), the Transportation Systems, Management and Operations Division, the Regional offices and the Transportation Commission, and will include designating the staff responsible for managing and

monitoring the program. The new process will be documented through policies and procedures and include:

- how we will track and monitor FASTER safety revenue and expenditures;
- how the codes in SAP will be populated to identify FASTER safety projects;
- performance metrics and goals to measure the impact of FASTER safety revenue.

B AGREE. IMPLEMENTATION DATE: JANUARY 2016.

Currently, on a monthly basis, revenue and expenditures are monitored by the CFO and the Chief Engineer offices. At least quarterly, the Chief Engineer together with the CFO will review actual aggregated FASTER safety expenditures for all projects against the projected FASTER safety revenue. Significant variances will be addressed and the resolution documented. Projects and safety improvements are selected based upon criteria in the FASTER Safety Program Guidelines and the review and approval process will ensure that the safety improvement will be funded proportionately to the safety improvement. This process will be institutionalized with Commission adoption of the policy by January 2016.

C AGREE. IMPLEMENTATION DATE: MARCH 2016.

Implementing this recommendation will be under the Chief Engineer through the Regional Transportation Directors, the Transportation Systems, Management and Operations (TSMO) Division, the Project Engineers and the Regional Program Manager Offices (PMO). For all projects with identified uses of FASTER safety revenues, TSMO will identify and quantify safety-related benefits. Once guidelines are developed, the Office of Financial Management and Budget will provide training to ensure that the correct program code is populated and identifies in SAP that the project has specific safety components. Each Regional Transportation Director will review and verify that projects funded



with FASTER safety dollars have quantifiable safety related benefits.

D AGREE. IMPLEMENTATION DATE: JANUARY 2016.

We will develop Commission-adopted policy and program guidelines and procedures that will establish program objectives and goals to be achieved and the subsequent performance measures that measure the impact that the FASTER Safety Program has on improving safety. The guidelines will identify the measures definitions, the data process for the measures, and reporting process.

# FASTER TRANSIT

CDOT is responsible for expending a total of \$15 million of the FASTER revenue on transit-related work each year. The \$15 million is allocated to CDOT from the FASTER safety revenue collected for road safety projects. CDOT has used the FASTER transit revenue to administer the Transit and Rail Division (Transit Division) and to fund contracts for transit projects that it establishes with local agencies. A “local agency” is a public agency, public-owned organization, or private entity that CDOT contracts with for transportation projects—for example, cities and counties, or non-profit organizations or corporations that provide transit-related services.

Transit project contracts that are funded by FASTER transit revenue have included projects to procure new transit vehicles; conduct transit planning studies; make improvements to existing transit facilities or services, such as providing new or specialized bus routes; and construct new transit facilities. In general, the Transit Division works with CDOT’s regional staff members to identify local agencies with which to contract in order to procure transit-related items and services. After a local agency is identified for a transit project, the Transit Division develops and manages contracts for all non-construction projects (e.g., purchasing new buses) and delegates these contract management activities to regional staff members for all project contracts that include construction (e.g., building a new bus shelter or facility).

## WHAT WAS THE PURPOSE OF OUR AUDIT WORK AND WHAT WORK WAS PERFORMED?

The purpose of our audit work was to determine whether CDOT’s oversight and controls over the FASTER transit revenue and projects at both the state and transportation region levels was sufficient to

ensure that the funds were spent in accordance with legislative requirements and intent.

To address our purpose, we reviewed the FASTER legislation; state contract requirements and fiscal rules; Senate Bill 09-094, which created the Transit Division; and CDOT policies and procedures and other documents that are applicable to the Transit Division. We interviewed CDOT staff at headquarters and in the five transportation regions and reviewed a judgmental sample of eight contract files for transit projects with contract amounts equal to or greater than \$100,000; contracts for \$100,000 or more must comply with specific oversight and management requirements under the State Procurement Code. Of these eight contracts, six were for construction projects that were developed and managed by transportation region staff and two were for non-construction projects that were developed and managed by the Transit Division. We also analyzed aggregate data for the \$75 million in FASTER transit revenue that CDOT received, for Fiscal Years 2010 through 2014, to determine whether the Transit Division maintained adequate information on how the revenue had been utilized.

## HOW WERE THE RESULTS OF THE AUDIT WORK MEASURED?

The 2009 FASTER legislation directed CDOT to set aside \$10 million of the State's allocation of FASTER safety revenue each year to expend on transit-related projects [Section 43-4-206(3), C.R.S.]. Additionally, the legislation created a "state transit and rail fund" and requires that, annually, a total of \$5 million of the FASTER revenue allocated to counties and municipalities be redirected to CDOT for transit-related projects [Section 43-4-811(1) and (2), C.R.S.].

Also in 2009, Senate Bill 09-094 was enacted, directing CDOT to create the Transit Division, headed by a division director [Section 43-1-117.5(1), C.R.S.]. The Transit Division's statutory responsibilities include, in part:

- Administering and expending the funds allocated to transit services and projects, including any funds provided to other transit operators.
- Overseeing all aspects of transit services, including work to promote, plan, design, build, finance, operate, maintain, and contract for these services.
- Working with other transit providers to plan, develop, operate, and integrate transit services statewide.
- Developing a statewide transit and passenger rail plan that identifies transit needs and priorities [Section 43-1-117.5(3)(a) and (b), C.R.S.].

CDOT is required to comply with the State Procurement Code when developing and managing transit contracts. For contracts that are \$100,000 or more, the State Procurement Code requires the contract document to include specific requirements to hold contractors accountable, including:

- Specific performance measures and standards that have been developed by the state agency and are sufficient to use for evaluating the contractor's performance [Section 24-103.5-101(2)(a), C.R.S.].
- A performance schedule that is sufficient to allow the state agency to track the contractor's progress in meeting the specified performance requirements and withhold payment if the contractor is deficient [Section 24-103.5-101(2)(b), C.R.S.].
- Specific monitoring requirements that cite the activities the state agency will use to track the contractor's progress, such as site visits or reviews of performance data [Section 24-103.5-101(2)(c), C.R.S.].

The State Procurement Code also requires that information about state contracts and contractors be recorded in the State's centralized

Contract Management System (CMS) so that it is available for review by the public and the State Controller's Office. The state agency must also complete an evaluation following contract completion regarding the contractor's performance in meeting contractual requirements relating to quality, cost, and deadlines [Section 24-102-205(3)(a), C.R.S.].

## WHAT PROBLEMS DID THE AUDIT WORK FIND?

Overall, we found that CDOT has not provided sufficient oversight of the FASTER transit revenue and projects to ensure that the funds were spent in accordance with legislative requirements and intent. Specifically, we found that the Transit Division had not implemented sufficient controls over transit revenue and projects related to contract and fiscal management. We found:

- **SOME TRANSIT CONTRACTS DO NOT COMPLY WITH THE STATE PROCUREMENT CODE.** We found that the six construction contracts in our sample that were developed and managed by transportation region staff did not comply with State Procurement Code requirements. Specifically, we found:
  - ▶ **INADEQUATE PERFORMANCE STANDARDS.** The six regional contracts included limited information to specify the performance expectations for what the contractors would need to do in order to complete the projects, and what CDOT would use to evaluate whether a contractor's work was sufficient. For example:
    - In one contract for \$300,000, the only information included in the contract scope was the following: *"This project will construct a Compressed Natural Gas (CNG) vehicle maintenance facility for the [transit operator]. CNG maintenance facilities must be specifically designed to safely service the vehicles. The proposed maintenance facility will include two bays to service the buses."* The contract did not

specify any details on what the construction activities to build the facility must include other than the facility must include two bus bays. The contract also did not specify what materials should be used, what expertise was needed, or generally, what was required to ensure “safely servicing the vehicles,” or to meet any other standards.

- In one contract for \$288,000, the only information included in the contract scope about the construction was to “*purchase and install [30] bus shelters throughout the city.*” The contract did not specify any other details on what the construction activities must include, the materials or expertise that were to be used, or what was needed to meet any other standards.
- ▶ **MISSING PERFORMANCE SCHEDULES.** The six regional contracts did not include a performance schedule or other timeline information for CDOT to use to track the contractor’s progress and, if behind schedule, withhold payment. The contracts were all for 5-year terms; however, none of the contracts included interim deadlines or deliverables for completing the various phases of construction within the 5 years.
- ▶ **LACK OF CONTRACT MONITORING REQUIREMENTS.** The six regional contracts did not specify how CDOT would monitor the contractors’ progress in meeting contract obligations. For example, none of the contracts included language stating whether or not CDOT would conduct any site visits or require that the contractor submit any performance data.
- **CONTRACTS WERE NOT ENTERED INTO THE STATE’S CONTRACT MANAGEMENT SYSTEM (CMS).** CDOT had not entered any of the required information for four of the six regional contracts, or either of the two contracts managed by the Transit Division, into CMS. Information required includes the value or purpose of the contracts, the contract periods, and CDOT’s evaluation of the

contractors, all of which is required by statute to be entered into CMS.

- **THE TRANSIT DIVISION HAS NOT MAINTAINED COMPLETE AND ACCURATE INFORMATION ON FASTER TRANSIT REVENUE AND EXPENDITURES.** Specifically, we found that the Transit Division could not provide complete information on the total amount of FASTER transit revenue expended under all project contracts established between Fiscal Years 2010 and 2014. In addition, we saw instances where CDOT staff incorrectly recorded some administrative costs as projects with unique project IDs, resulting in some reports overstating the total number of transit projects that had been completed. Further, during Fiscal Years 2010 through 2014, the Transit Division did not reconcile the FASTER transit revenue, expenditures, and other transfers in and out of the Transit Fund. In October 2014, the Transit Division and other CDOT staff conducted a reconciliation of the Transit Fund and identified that almost \$500,000 of the transit allocation was not accounted for. Finally, rather than allocating \$10 million per year to transit from the State's share of FASTER safety revenue, as required in statute, CDOT allocated \$40.7 million to the Transit Division for the three Fiscal Years 2010, 2011, and 2012, and \$0 in Fiscal Year 2013. CDOT could not identify whether the additional \$10.7 million that was allocated to the Transit Division prior to Fiscal Year 2013 was FASTER safety revenue or whether it came from some other source. If this money was FASTER safety revenue, it should have been allocated to FASTER safety for road safety projects, not the Transit Division.

## WHY DID THE PROBLEMS OCCUR?

The issues we identified with CDOT's oversight of FASTER transit revenue and projects are due to the fact that CDOT has not taken sufficient steps to establish a Transit Division that is capable of fulfilling its statutory responsibilities for administering and expending the FASTER transit funds or overseeing transit-related projects and contracts. Specifically, as of May 2015, the Transit Division had not

implemented any policies, procedures, or other requirements regarding how the Transit Division or CDOT regional staff must (1) develop transit project contract specifications, such as the contract scope of work; or (2) conduct monitoring activities to ensure that the local agencies under contract adequately meet obligations. CDOT has established a “Local Agency Manual” that includes guidance to local agency contractors regarding their project management responsibilities, but the information within this manual is not specific to transit projects and does not include requirements for CDOT staff who oversee the local agencies.

The Transit Division was not aware of the contract issues we identified, and when we spoke to regional staff, in some instances staff indicated that they were not responsible for overseeing the contracts because this was the local agencies’ responsibility. However, the transit project contracts are state contracts and they are funded by state FASTER revenue. Therefore, CDOT is responsible for ensuring that the contracts meet state requirements and that the contracts are monitored to ensure the State receives adequate value for the funds expended.

Further, the Transit Division had not been routinely conducting reconciliations or other monitoring activities of transit revenue, expenditures, and other transfers in and out of the Transit Fund. The October 2014 reconciliation that CDOT conducted was the first reconciliation that CDOT conducted of the FASTER transit revenue since the program began in Fiscal Year 2010. This reconciliation identified that (1) between Fiscal Years 2010 and 2012, about \$10.7 million was allocated to the Transit Fund inappropriately; and (2) approximately \$500,000 in transit revenue had not, but should have been, allocated to the Transit Fund. During the audit we requested information about the reconciliation from CDOT—specifically, we asked whether the \$10.7 million had been taken from FASTER safety revenue collected through Fiscal Year 2012, and where the \$500,000 in FASTER transit revenue that was unaccounted for had been. CDOT could not provide specific information to confirm the revenue sources of the \$10.7 million, and stated that there had been budgeting errors



that totaled this amount in addition, unspecified revenue that was allocated to the Transit Fund between Fiscal Years 2010 and 2012. According to CDOT, the October 2014 reconciliation was completed as of January 2015 and this reconciliation (1) had accounted for the budgeting errors, and (2) ultimately returned the missing \$500,000 to the Transit Fund. CDOT also stated that going forward it will monitor and track all transit funds.

In July 2014, prior to this performance audit of FASTER transit revenue, the CDOT Internal Audit Division completed a similar review of the Transit Division's operations, at the Transit Division Director's request. The internal audit identified multiple significant concerns, including a lack of reliable and accurate reports about FASTER transit revenue; a lack of a system to track transit projects or the revenue collected, awarded, and expended; and weak general controls. The CDOT internal audit report included two recommendations to the Transit Division to establish stronger controls and accurate reports. The internal audit report also noted that an outside consultant hired by CDOT to review management activities had identified similar issues in September 2013. In response to the internal audit recommendations, the Transit Division issued a statement agreeing with the findings and recommendations, and outlined an action plan that included multiple work steps beginning in September 2014 and concluding in June 2015. We reviewed the Transit Division's action plan and work steps, and it appears that some of the work steps would also address the concerns identified during our audit. However, as of the end of our audit review, May 2015, CDOT could not demonstrate that these key work steps within the Transit Division's plan, such as establishing policies and procedures, had been or would be completed by the June 2015 plan end date.

## WHY DO THESE PROBLEMS MATTER?

The Transit Division was established in statute to ensure that transit-related services throughout the state are integrated and effective. The Transit Division is responsible for managing both the State's

allocation of FASTER transit revenue and the coordination of all transit providers and services statewide. When CDOT does not ensure that sufficient oversight and basic controls are in place within the Transit Division, it cannot demonstrate that the State's allocation of FASTER transit revenue is appropriately managed or used effectively for its intended purpose. Further, if the information about FASTER transit revenue that CDOT maintains is not complete and correct, there is a risk that the information it provides to other transit providers for planning and integrating all transit services is not reliable, and that the ultimate plans that are developed and used to address statewide transit needs and priorities may not be effective.

## RECOMMENDATION 6

The Colorado Department of Transportation (CDOT) should ensure that state transit funds are used effectively and in accordance with legislative requirements and intent by providing oversight and establishing sufficient controls within the Transit and Rail Division related to transit revenue and projects, and by implementing the CDOT Internal Audit Division July 2014 recommendations. This should include establishing, implementing, and requiring staff to follow written policies and procedures that specify oversight activities for FASTER transit revenue and projects, and routinely reconciling transit revenue, expenditures, and other transfers in and out of the transit fund.

## RESPONSE

### DEPARTMENT OF TRANSPORTATION

AGREE. IMPLEMENTATION DATE: JULY 2016.

We continue to improve our procedures and implement the CDOT Internal Audit Division July 2014 recommendations to ensure that state transit funds are used effectively and in accordance with legislative requirements. Our improvements include documenting these procedures and requiring staff to provide adequate oversight of Transit revenue, the allocation of this revenue and tracking expenditures. In addition, working with the Office of Financial Management and Budget we will establish sufficient controls within the Transit and Rail Division including routinely reconciling transit revenue, expenditures, and other transfers in and out of the transit fund.

# EFFICIENCY & ACCOUNTABILITY COMMITTEE

The FASTER legislative declaration states that Colorado needs long-term strategies in order to address the growing statewide funding deficits for maintaining and improving the State’s transportation system [Section 43-4-802(3), C.R.S.]. As such, the FASTER legislation includes a requirement that the Commission create a standing committee to assist with and guide CDOT’s ongoing transportation planning efforts.

## WHAT WAS THE PURPOSE OF OUR AUDIT WORK AND WHAT WORK WAS PERFORMED?

The purpose of our audit work was to determine whether CDOT and the Commission have established, implemented, and utilize the statutorily-required committee to assist with continuously improving operations and transportation planning activities for Colorado. To address our purpose, we spoke with current Commission and CDOT staff members and reviewed the FASTER legislation, CDOT reports and other documents, and the body of issues identified during this audit.

## HOW WERE THE RESULTS OF THE AUDIT WORK MEASURED?

The FASTER legislation requires the Commission to establish a standing “efficiency and accountability committee” (Committee) tasked with identifying ways for CDOT to “maximize” its operations and operate efficiently. This Committee must be comprised of

appointed CDOT staff members across every division, a member of the Commission, and industry stakeholders [Section 43-1-106(17)(a), C.R.S.].

Section 43-1-106(17)(b), C.R.S., states that the Committee is required to submit regular reports to the Commission and CDOT regarding ways that each entity may improve its operations and create efficiencies. CDOT is required to use this information to provide an annual report to the General Assembly's committee that provides guidance to CDOT on transportation planning. CDOT's annual report to the General Assembly's committee must include information regarding the Efficiency & Accountability Committee's work and recommendations, and any actions CDOT has taken to implement these recommendations.

## WHAT PROBLEMS DID THE AUDIT WORK FIND?

CDOT established the Committee after the FASTER legislation was passed in 2009, but we found that CDOT disbanded this group in 2013. According to CDOT, the Committee met monthly until August 2013, when the decision was made to discontinue the Committee. The Committee submitted reports to CDOT and the Commission from Fiscal Year 2010 to Fiscal Year 2012. The Committee did not submit any reports to CDOT or the Commission during Fiscal Years 2013 through 2015, as of May 2015. During the 3 years the Committee provided reports to CDOT and the Commission, the reports identified "high risk" areas where CDOT could improve operations. These high risk areas included, in part, CDOT's processes for contracting, project delivery, and budgeting. In Fiscal Year 2010, the Committee made seven recommendations to CDOT; three recommendations in Fiscal Year 2011; and 12 recommendations in Fiscal Year 2012. It does not appear that CDOT provided the General Assembly with information regarding the risk areas or recommendations identified by the Committee, or the actions CDOT has taken to address these areas and implement these recommendations. CDOT's website and published

reports do not indicate whether, or to what extent, CDOT agreed with the Committee’s findings or intended to implement its recommendations.

## WHY DID THE PROBLEMS OCCUR?

According to CDOT, the Committee was disbanded because members questioned whether it was needed. CDOT also stated that an internal office was created to serve the same purpose as the Committee, and that this office was comprised of only CDOT staff while in contrast, the Committee included industry stakeholders who did not have knowledge of CDOT’s internal practices. CDOT stated that as such, the office appeared to function as a better resource than the Committee because it operated more efficiently and productively. CDOT reports that it has not yet approached the General Assembly with a request to repeal this statutory requirement, even though the Committee was disbanded almost 2 years ago.

## WHY DO THESE PROBLEMS MATTER?

The statutory requirement to establish this standing committee was intended to bring together stakeholders and staff members across CDOT’s working divisions in order to ensure that transportation planning in Colorado is “thorough, integrated, and strategic” and that all funding that CDOT receives, which includes all FASTER revenue, is expended efficiently and effectively [Section 43-4-802(3)(b), C.R.S.]. When CDOT does not conduct operations in accordance with statutory requirements, including requirements to include industry stakeholders in efforts to continuously seek ways to maximize operations and gain efficiencies, it cannot demonstrate good stewardship of the FASTER, or other, revenue that it receives and that is collected from Colorado citizens.

## RECOMMENDATION 7

The Colorado Department of Transportation (CDOT) should work with the Transportation Commission to re-establish and re-implement an “efficiency and accountability committee” as directed by statute, to ensure statutory compliance and effective management of FASTER, and other, revenue that it receives. Alternatively, if CDOT believes this committee is no longer necessary or is fulfilled through other means, it should seek statutory change to repeal the requirement.

## RESPONSE

### DEPARTMENT OF TRANSPORTATION

AGREE. IMPLEMENTATION DATE: JANUARY 2016.

The initial intent of this committee was to ensure statutory compliance and effective management of FASTER revenue. In 2011 we created the Office of Process Improvement with the primary goal much the same as the Efficiency & Accountability Committee (E&A). With support from the Transportation Commission, we implemented several major LEAN process improvements related to truck permitting, right-of-way permits, transit improvements, and many others. We also moved forward innovation and efforts to bring more money to construction—a key purpose for the E&A. Most notable was improved cash and project management, allowing \$1.5 billion of additional transportation projects without additional revenue. Those efforts did not exist in 2009 when the E&A was created. With such significant and successful efforts being put forward internally, the E&A meetings soon consisted of CDOT presentations. Subsequently, the E&A Committee decided CDOT had already taken appropriate steps towards being a more efficient and accountable department, and no recommendations were warranted. It seemed by the E&A that its time and effort spent on the committee was no longer necessary and it had

fulfilled its statutory intent. CDOT plans to pursue a change to this statutory requirement in 2016.

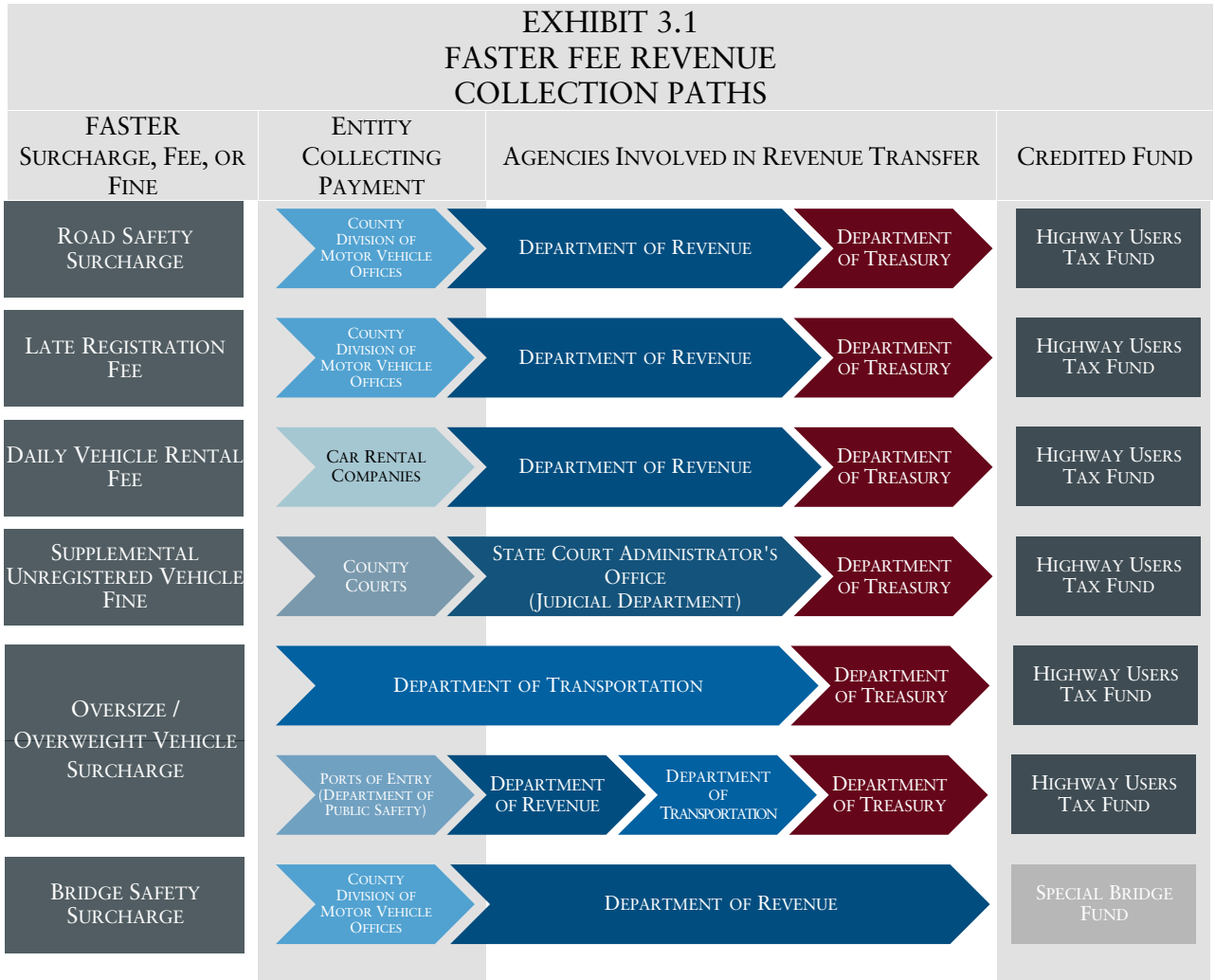


# CHAPTER 3

## COLLECTION OF FASTER MOTOR VEHICLE FEE REVENUE

FASTER motor vehicle fees are generally assessed and collected at local collection points, such as county motor vehicle and registration offices, courts, or ports of entry. Each local collection point is responsible for forwarding the FASTER fee revenue to one of three state departments, the Department of Revenue (Revenue), the Colorado Department of Transportation (CDOT), or the Judicial Department (Judicial), as illustrated in

Exhibit 3.1. These three state departments are responsible for ensuring that the FASTER fee revenue is appropriately assessed, collected, and forwarded so that it may ultimately be credited to the appropriate fund for use by either CDOT or local governments for bridge, road safety, or transit projects.



SOURCE: Office of the State Auditor analysis of FASTER Act requirements.

On average, of the \$239.3 million in revenue collected annually for the six FASTER motor vehicle fees:

- Revenue is responsible for approximately \$238.1 million (99.4 percent) annually. This amount is comprised of all of the revenue from the three FASTER motor vehicle registration fees, all of the

daily vehicle rental fees, and the supplemental oversize and overweight vehicle surcharge collected at the Ports of Entry.

- CDOT is responsible for approximately \$1.2 million (0.5 percent) annually. This amount is comprised of the revenue from the FASTER oversize and overweight vehicle surcharge that CDOT collects directly and that CDOT receives from Revenue's compilation of the amounts collected at the Ports of Entry.
- Judicial is responsible for approximately \$1,470 (less than 0.01 percent) annually. This amount is comprised of all of the revenue from the FASTER supplemental unregistered vehicle fine.

For this audit, we evaluated the collection processes and departmental records for each of the six FASTER motor vehicle fees. We did not identify any findings regarding the collection of three of the six FASTER fees—the road safety surcharge, the bridge safety surcharge, or the daily vehicle rental fee—which, combined, account for about 91 percent of all FASTER fee revenue collected during Fiscal Years 2010 through 2014. We did identify deficiencies in some of the processes for collecting and forwarding the remaining three FASTER fees—the late registration fee, the oversize and overweight vehicle surcharge, and the supplemental unregistered vehicle fine—which, combined, account for about 9 percent of all FASTER fee revenue collected during Fiscal Years 2010 through 2014.

Specifically, we identified problems related to (1) Revenue's recordkeeping and authorization of exemptions for the FASTER late registration fee, (2) CDOT's recordkeeping of FASTER oversize and overweight vehicle surcharge revenue, and (3) Judicial's lack of a process for assessing and collecting FASTER supplemental unregistered vehicle fine revenue. The remainder of CHAPTER 3 details our findings and recommendations in these areas.

# FASTER LATE REGISTRATION FEES

The majority of FASTER fees are assessed and collected at county Division of Motor Vehicle offices when individuals register their vehicles each year. The county office issues the registration to the vehicle owner and collects fee payments through the Department of Revenue's (Revenue's) statewide information system, the Colorado State Titling and Registration System, commonly known as CSTARS. Revenue uses the registration and payment information in CSTARS to reconcile all of the registration fees collected at the county offices. In instances where an individual is late in registering their vehicle, the FASTER late fee is due, in accordance with Section 42-3-112, C.R.S. The FASTER late fee is \$25 per month for each month a vehicle remains unregistered past the expiration of the registration date, up to a maximum of \$100. The county office that collects the FASTER late fee retains \$10 of each late fee collected [Section 42-3-112(2), C.R.S.]. In total, counties collect an average of about \$20 million each year in late fees. After Revenue receives all of the registration fees from the county offices it forwards the fee revenue to the Department of Treasury (Treasury) for deposit into the correct accounts.

In some circumstances the FASTER late fee that is due may be waived for the vehicle owner. Statute and rules specify instances when an individual may request a late fee exemption based on a personal reason, such as a medical hardship. Statute and rules also specify instances when late fee exemptions may be allowed countywide for all individuals during a specific time period, such as for severe weather days. In these instances, Revenue authorizes an "exemption event" for specific counties and those offices may then approve a late fee exemption for every individual that registers within the exemption event time period and not collect the late fee amount that CSTARS calculates as due.

## WHAT WAS THE PURPOSE OF OUR AUDIT WORK AND WHAT WORK WAS PERFORMED?

The purpose of our audit work was to determine whether Revenue has adequate processes and controls in place to ensure that counties accurately and appropriately assess and collect the FASTER late fees. To accomplish this objective, we reviewed statutes and rules that specify when the late fees must be collected and when late fee exemptions may occur and spoke with staff from Revenue and the Office of Information Technology regarding CSTARS controls. We also reviewed documentation from Revenue about the late fee exemption process that has been established in rule, including the log of late fee exemption events that Revenue authorized from September 2010 to June 2014 and related correspondence to counties.

## HOW WERE THE RESULTS OF THE AUDIT WORK MEASURED?

Revenue's responsibilities in the collection process for FASTER late fees include the following:

- **MAINTAIN ADEQUATE RECORDKEEPING AND FORWARD ALL FASTER FEES DUE.** All state agencies, including Revenue, are required to institute and maintain an adequate recordkeeping system to provide effective accounting control over state revenue [Section 24-17-102(1)(c), C.R.S.]. For FASTER vehicle registration fees that are due, including the late fees, Revenue is required to forward the revenue to Treasury for deposit into the Highway User's Tax Fund [Sections 42-3-112(2); 43-4-804(1)(a)(II) and 805(5)(g)(II), C.R.S.]. Revenue requires the county offices that collect the fees to use its information system, CSTARS, to calculate and record the amounts due and paid. Revenue uses the FASTER registration fee data in CSTARS to reconcile the amounts due with

the amounts it receives from the counties and forwards to Treasury.

- **AUTHORIZE AND NOTIFY COUNTIES OF ANY COUNTYWIDE LATE FEE EXEMPTION EVENTS.** In accordance with Section 42-3-112(1.5), C.R.S., Revenue promulgated rules to specify when the FASTER late fee may be exempted on a countywide basis for all individuals within a specified time period. Specifically, the rules state that Revenue will determine when to allow countywide exemptions for events that (1) could prevent an individual from registering a vehicle on time, and (2) are outside of the individual’s control (i.e., an Act of God or weather-related delay, an office closure or furlough, or an IT failure). In these instances, Revenue is required to maintain a log that documents all of the counties and dates where these types of late fee exemptions have been authorized, and to issue a notice to all of the affected county offices [CCR 204-10, Rules 44.2.4 and 44.2.6]. The rules state that if Revenue authorizes the county to approve exemptions, the county may do so for 10 calendar days from the last day of the event [CCR 204-10, Rule 44.2.4].

## WHAT PROBLEMS DID THE AUDIT WORK FIND?

Overall, we found that Revenue does not have adequate controls over the FASTER late fee exemption process. Specifically, we found:

- **REVENUE DOES NOT MAINTAIN ADEQUATE RECORDKEEPING OF LATE FEES.** Specifically, county staff are able to override the CSTARS screen and calculation that shows that a late fee is due, and the record of the late fee is deleted from CSTARS. Revenue stated that county staff are allowed to override CSTARS in order to exempt late fees. However, Revenue does not maintain or require counties to maintain other records, outside of CSTARS, to support instances of when a late fee has been exempted and payment was not collected. As such, Revenue cannot accurately

determine the total amount of FASTER late fees that were due during Fiscal Years 2010 through 2014, or, of that total amount due, the total fees that were exempted and not collected by county staff.

- **REVENUE DOES NOT AUTHORIZE AND NOTIFY COUNTIES OF EXEMPTION EVENTS IN ACCORDANCE WITH STATE REGULATIONS.** We found that Revenue could not provide documentation to demonstrate that it notified the affected counties for 136 of the 137 events entered in its log where a countywide late fee exemption had been authorized, as required by rule. Further, we found that some “office closure” events that Revenue authorized appear inappropriate. For example, Revenue authorized one county, beginning in September 2010, to exempt all FASTER late fees indefinitely. Revenue’s log states that this county is closed on Fridays and that as such, the county may approve any late fee exemption for “10 days from each Friday.” This means that the county is always authorized to exempt all late fees. Additionally, we found multiple entries on Revenue’s log where it authorized some counties to approve exemptions for 10 days following a standard holiday closure, such as Veteran’s Day, Labor Day, and Columbus Day. Allowing a 10-day exemption period following a standard holiday closure does not adhere to rule, which defines allowable events as those that could prevent a timely registration and are outside the vehicle registrant’s control. Further, the exemptions were not authorized statewide for all counties, and instead were only authorized for a select few.

## WHY DID THE PROBLEMS OCCUR?

Revenue has relied on application controls within CSTARTS to ensure that FASTER fees for vehicle registrations are calculated and collected accurately and appropriately. Although CSTARTS is programmed to automatically calculate and record FASTER fees that are due and that are collected by the county offices, it is not programmed to identify and record instances of when staff override and delete the CSTARTS calculation and record showing that a late fee was due, which is what

occurs when staff approve late fee exemptions. In addition, Revenue has not established another process or control outside of CSTARS to regulate or monitor late fee exemption authorizations and approvals.

Revenue issued a Request For Proposal (RFP) for a new automated system to replace CSTARS in June 2014. The RFP contains provisions requesting that the new system include controls to regulate who is approving all late fee exemptions, as well as the capability to maintain a record of all exemptions.

Finally, Revenue stated that it did not issue notice to counties of the dates for which it had authorized their staff to approve late fee exemptions because it is administratively burdensome and all counties have access to Revenue's log and could review that information directly on their own. Revenue also stated that it authorized all exemption events that counties requested, including the requests for standard office closure dates from some counties. Revenue stated that in practice, it has not denied any request from a county for Revenue's authorization to allow for countywide late fee exemption approvals.

## WHY DO THESE PROBLEMS MATTER?

Without adequate controls, Revenue cannot demonstrate that the FASTER late fees are being collected in accordance with statutory requirements and state regulations. Because of the gap in the recordkeeping of FASTER late fees we could not determine, and Revenue cannot determine, whether all late fees that were due were collected, whether the exemptions that county staff allowed were appropriate under state laws, or how much was exempted. As a result, there is a risk that county staff may be allowing exemptions for inappropriate or unallowable reasons.

Additionally, when Revenue does not notify affected counties that a late fee exemption has been authorized, there is a risk that the counties will not be aware of the exemption and will inappropriately charge some individuals the late fee. Further, when Revenue authorizes every county request for countywide late fee exemptions, Revenue is, in



effect, authorizing the counties to bypass the statutory requirement that the late fee be collected, and in some cases is allowing some but not all counties to exempt late fees for the same events. This can result in the inequitable treatment of motor vehicle owners statewide.

## RECOMMENDATION 8

The Department of Revenue (Revenue) should establish and implement adequate controls to ensure that FASTER late fees are collected in accordance with statutory requirements and state regulations, including specific controls over identifying, recording, and monitoring the events when FASTER late fees are exempted on a countywide basis. This should include:

- A Ensuring that the system that replaces CSTARs has the capability to identify all late fee exemptions and maintain a record of all exemptions. Until that new system is in place, Revenue should implement requirements for county motor vehicle offices to report the date, reason, number, and dollar amount of all late fee exemptions, and a process to monitor exemptions.
- B Notifying affected counties when a late fee exemption has been authorized, as required by rule.
- C Reviewing every countywide exemption event request from the counties asking Revenue to authorize late fee exemptions and only authorizing those requests that are consistent with statutory requirements and rules.

## RESPONSE

### DEPARTMENT OF REVENUE

RESPONSE PROVIDED IN MARCH 2015

- A AGREE. IMPLEMENTATION DATE: JULY 2015.

The Department agrees with this recommendation. The Department will address the issue of regulating all late fee exemptions and maintaining a record of all exemptions with the DRIVES project. The RFP for the DRIVES project has specific requirements for system reporting capabilities, and the ability to

identify when a waiver has occurred and any fees are not collected. Until the replacement of the CSTARs system, the Department will develop programming to track and report when late fees are waived by the county motor vehicle offices to include the date, reason, number, and dollar amount, and a process to monitor exemptions made by county officials. The report will be included in the counties' end of month process for the Clerk and Recorder to sign and submit to the department acknowledging the exemption of any late fees.

B AGREE. IMPLEMENTATION DATE: APRIL 2015.

The Department agrees with this recommendation and will update its processes and procedures to notify affected counties when a late fee exemption has been authorized per 1 C.C.R. § 204-10 Rule 44 – Late Fee Exemption.

C AGREE. IMPLEMENTATION DATE: APRIL 2015.

The Department agrees with this recommendation. The Department will update its policies to only approve exemption requests for events when the statutory and rule requirements are met. The specific example detailed from September 2010 for the indefinite exemption of FASTER late fees on the late fee log has been addressed, and communication will be sent to the county to rectify the issue.

# FASTER SUPPLEMENTAL OVERSIZE AND OVERWEIGHT VEHICLE SURCHARGE

CDOT is responsible for the collection of one FASTER fee that is not part of the annual vehicle registration process, the “supplemental oversize and overweight vehicle surcharge,” established by Section 43-4-804(1)(c), C.R.S.

Vehicles that exceed weight or size limits, as defined in statute [Section 42-4-510, C.R.S.], must obtain a permit to operate on the State’s roadways. One way that vehicle operators can meet this permit requirement is to apply for a “single-trip” permit. In these instances, vehicle operators must pay the FASTER oversize and overweight surcharge in addition to the single-trip permit fee when they apply for and receive the permit. The oversize and overweight surcharge is the same amount as the permit fee and ranges from \$15 to \$400, depending on the size and weight of the vehicle. A vehicle operator can apply for a single-trip permit through CDOT directly, or at one of the Colorado State Patrol Ports of Entry. For all single-trip permits that are issued, CDOT is responsible for approving the permit application and forwarding the FASTER surcharge revenue to the Treasury for deposit into the Highway User’s Tax Fund accounts, for local government and CDOT FASTER program use. On average, about \$1.2 million is collected under the FASTER oversize and overweight surcharge annually. About \$11,000 is collected annually by the Ports of Entry, which are administered by the Department of Public Safety. That revenue is transferred to CDOT via the Department of Revenue (Revenue), and the remainder is collected by CDOT directly.

CDOT uses multiple internal information systems to approve single-trip permits, calculate the FASTER surcharge that is owed, account for the revenue collected by CDOT directly, and account for the revenue collected and forwarded to CDOT by the Ports of Entry.

## WHAT WAS THE PURPOSE OF OUR AUDIT WORK AND WHAT WORK WAS PERFORMED?

The purpose of our audit work was to determine whether CDOT has established and implemented adequate processes and controls to ensure that all of the revenue CDOT receives for the FASTER oversize and overweight surcharge is accurately and appropriately forwarded to Treasury for deposit into the Highway User's Tax Fund.

To accomplish this purpose, we reviewed statutes, fiscal rules, and CDOT policies and procedures, and we compared aggregate oversize and overweight surcharge collection data across CDOT's permitting application system (Bentley), CDOT's Enterprise Resource Planning System, SAP, which it uses as its accounting system, and the State's accounting system (COFRS), for Fiscal Years 2010 through 2014. We also tested a judgmental sample of 13 daily reconciliations that CDOT processed for surcharge revenue collected during Fiscal Years 2012 and 2014. Finally, we interviewed staff at CDOT, Treasury, Revenue, and the Ports of Entry, and we reviewed documentation supporting each agency's role and responsibilities regarding this FASTER surcharge.

## HOW WERE THE RESULTS OF THE AUDIT WORK MEASURED?

CDOT's responsibilities in the collection processes for the FASTER oversize and overweight surcharge include the following:

- **ACCURATE RECORDKEEPING FOR FASTER OVERSIZE AND OVERWEIGHT SURCHARGE REVENUE AND TRANSACTIONS.** CDOT is

responsible for ensuring that the transactions for, and revenue from, the oversize and overweight surcharges are accurately and appropriately recorded in its internal information systems.

- ▶ All single-trip permits—whether the application is submitted to CDOT directly or through a Port of Entry—are issued at CDOT’s discretion. For every permit that CDOT issues, a FASTER oversize and overweight surcharge that is equal to the permit fee must be assessed, collected, and forwarded to CDOT [Sections 42-4-510(1)(b)(I) and 43-4-804(1)(c), C.R.S.].
- ▶ State agencies, including CDOT, are required to institute and maintain an adequate recordkeeping system to provide effective accounting control over state revenue [Section 24-17-102, C.R.S.]. Additionally, the Fiscal Procedures Manual prepared by the State Controller requires agencies to maintain accurate, timely, and complete year-end accounting information. State Fiscal Rule 1-8 requires agencies to implement controls to reasonably ensure that financial transactions are accurate, reliable, and conform to State Fiscal Rules; this includes the timely preparation and review of reconciliations and revenue transactions.
- **ACCURATE TRANSFER OF ALL FASTER OVERSIZE AND OVERWEIGHT SURCHARGE REVENUE TO TREASURY.** Statute requires CDOT to forward all FASTER surcharge revenue, including revenue collected by the Ports of Entry, to Treasury for credit to the Highway User’s Tax Fund [Section 43-4-804(1)(c)(II), C.R.S.].

## WHAT PROBLEMS DID THE AUDIT WORK FIND?

Overall, we found that CDOT has not maintained adequate recordkeeping and accounting controls to ensure that all of the FASTER oversize and overweight surcharge revenue is accurately and appropriately transferred to Treasury.

- **DISCREPANCIES IN CDOT’S RECORDKEEPING.** During our review of all of the records that CDOT maintains to account for FASTER oversize and overweight surcharge revenue, we found that the records in CDOT’s permitting application system (Bentley) did not match its accounting records in SAP for the FASTER surcharge revenue collected directly by CDOT, or for the surcharge revenue collected by the Ports of Entry and forwarded to CDOT. Specifically, for Fiscal Years 2010 through 2014, we identified discrepancies across CDOT’s internal systems within each year. For revenue that CDOT collected directly, SAP recorded a total of \$124,000 more than Bentley over Fiscal Years 2010 through 2014. For revenue collected by the Ports of Entry, SAP recorded a total of \$8,864 less than Bentley from Fiscal Years 2010 through 2013, and in Fiscal Year 2014, SAP recorded \$2,413 more than Bentley.
  
- **CDOT DID NOT TRANSFER ALL OVERSIZE AND OVERWEIGHT SURCHARGE REVENUE TO TREASURY.** We found that from Fiscal Year 2010 to 2014, CDOT did not transfer approximately \$8,000 of the \$53,200 FASTER surcharge revenue collected by Ports of Entry during this time period to Treasury (15 percent).

## WHY DID THE PROBLEMS OCCUR?

Overall, CDOT has not established adequate accounting controls or recordkeeping practices to ensure that all of the FASTER oversize and overweight surcharge revenue is transferred to Treasury accurately, reliably, and in accordance with fiscal rules. Specifically:

- **CDOT DOES NOT MAINTAIN ADEQUATE RECORDKEEPING FOR FASTER OVERSIZE AND OVERWEIGHT SURCHARGE COLLECTIONS.** CDOT stated that there are two reasons why the aggregate annual amounts of the oversize and overweight surcharge revenue did not match within its internal permitting system, Bentley, and SAP. Although Bentley calculates and records the permits issued and fees due, CDOT stated that staff may void individual permits in Bentley and in these instances Bentley cannot consistently adjust aggregate totals due. Additionally, Bentley is the recordkeeping system that is

used for most, but not all, of the permits issued when a FASTER surcharge is assessed and collected. Specifically, CDOT stated that in a small number of cases, other states issue a “regional” permit on CDOT’s behalf that substitutes for the single-trip permit. The states collect the FASTER surcharge and forward it to CDOT, where staff members manually add this revenue to the total revenue within SAP but do not record the transactions within Bentley, or elsewhere.

- **CDOT DOES NOT HAVE AN ADEQUATE RECONCILIATION PROCESS FOR FASTER OVERSIZE AND OVERWEIGHT SURCHARGE REVENUE.** CDOT does not conduct a monthly or annual reconciliation of the FASTER surcharge revenue that it collects directly or that the Ports of Entry collect and forward. Rather, CDOT states that it conducts daily reconciliations to ensure that all FASTER surcharge revenue is accurate, appropriately recorded, and transferred to Treasury. We spoke with the CDOT staff responsible for conducting the daily reconciliation process and we reviewed a sample of 13 daily reconciliations. Overall, we identified the following errors and gaps in the daily reconciliation process that caused some of the discrepancies we saw:
  - ▶ **THE DAILY RECONCILIATION PROCESS DOES NOT INCLUDE RECONCILIATION OF SURCHARGE REVENUE COLLECTED BY THE PORTS OF ENTRY.** CDOT stated that it does not reconcile this surcharge revenue because it does not receive accompanying documentation that lists the total surcharge revenue the Ports of Entry collected. However, CDOT’s permitting system creates daily reports of all approved permits and surcharge revenue, and CDOT could use these internal reports to reconcile the revenue from the Ports of Entry. CDOT also stated that SAP uses different monthly close dates than the system used by the Ports of Entry, and the revenue is transferred to CDOT at different times each month. We confirmed that the systems used to transfer the revenue are configured with different monthly date ranges, and that CDOT receives revenue transfers at varying times within some months. However, the systems do



have a pre-determined monthly close calendar that could be used for monthly or annual reconciliations. All of the surcharge revenue is transferred to CDOT at some point within the year, meaning that CDOT could perform reconciliations periodically throughout each fiscal year and at the end of each fiscal year with the information available.

Finally, CDOT stated that it attempted reconciliations in the past for revenue collected by the Ports of Entry, but ultimately could not reconcile because of a lack of agreement with the Ports of Entry and Revenue as to each entity's role and responsibility in the overall surcharge collection process and the data that would be maintained and shared.

- ▶ **THE DAILY RECONCILIATION PROCESS DOES NOT INCLUDE A REVIEW OF ADJUSTING ENTRIES MADE IN SAP, AND AS A RESULT, NON-FASTER REVENUE THAT IS BOOKED INCORRECTLY WITHIN THE ACCOUNTS USED FOR FASTER MAY GO UNCORRECTED.** For example, we found one instance where CDOT erroneously booked an adjusting credit of \$1,515 of non-FASTER funds in the accounts used to hold FASTER surcharge revenue. This type of error would have contributed to the differences we found between Bentley and SAP for aggregate FASTER surcharge revenue.
- ▶ **THE SAMPLE OF DAILY RECONCILIATIONS CONTAINED AN ERROR.** Of the 13 reconciliations that we reviewed, one of the days was reconciled incorrectly. For this day, CDOT classified a total of \$140 as non-FASTER revenue when it was FASTER revenue. This type of error would have contributed to the differences we saw between Bentley and SAP for aggregate FASTER surcharge revenue.
- **CDOT DID NOT TRANSFER FASTER OVERSIZE AND OVERWEIGHT SURCHARGE REVENUE RECEIVED AFTER MONTHLY TRANSFER DATES.** CDOT's Accounting Division stated that in practice, CDOT has allowed some surcharge revenue to remain booked

within its internal accounting system. Specifically, in instances where CDOT has received revenue from the Ports of Entry after the monthly date that CDOT transfers the money to Treasury, CDOT has let the late-received amounts carry forward through the years on its internal books and has not made adjustments to forward the funds to Treasury. CDOT stated that the approximately \$8,000 that we identified as not transferred to Treasury was comprised, in large part, of revenue that the Ports of Entry sent to CDOT after the monthly transfer to Treasury.

## WHY DO THESE PROBLEMS MATTER?

When CDOT does not transfer oversize and overweight surcharge revenue to Treasury, Treasury cannot distribute the revenue to the Highway User's Tax Fund for use by local governments and CDOT's FASTER programs.

Additionally, the errors and gaps in FASTER surcharge reconciliations, along with errors in adjusting accounting entries, lead to the risk that some revenue may not be accurately classified as FASTER or non-FASTER, and thus may be used for purposes that are not consistent with how they were designated to be used in state law.

## RECOMMENDATION 9

The Colorado Department of Transportation (CDOT) should establish and implement adequate accounting controls and recordkeeping to ensure that all revenue collected from the FASTER oversize and overweight surcharge is accurately and appropriately transferred to the correct state accounts, by:

- A Establishing and utilizing an overall process for recordkeeping that accurately captures all FASTER surcharges assessed and all revenue collected.
- B Establishing and utilizing reconciliation processes that ensure year-end accounting information for the surcharge revenue is accurate and that transactions and adjustments are reflected appropriately. This includes establishing a written interagency agreement with the other state agencies involved in collecting this surcharge that defines each agency's role and responsibilities and specifies how and when surcharge revenue data will be maintained and shared.
- C Establishing and utilizing a periodic account balance review process to ensure that all FASTER surcharge revenue within CDOT's internal accounts has been forwarded to the Department of the Treasury.

## RESPONSE

### DEPARTMENT OF TRANSPORTATION

RESPONSE PROVIDED IN MAY 2015

- A AGREE. IMPLEMENTATION DATE: JUNE 30, 2015.

CDOT will implement an overall process for recordkeeping performing monthly reconciliations between COOPER (Bentley's replacement), SAP for all permits and surcharge revenue collected. For the revenues collected at the Ports of Entry, CDOT will

implement a three way reconciliation process between COOPER, SAP and Department of Revenue while establishing a Department of Revenue contact to start receiving supporting documentation for all incoming FASTER oversize/overweight surcharge revenue that has been collected at the Ports of Entry.

B AGREE. IMPLEMENTATION DATE: JUNE 30, 2015.

CDOT will work with the AG's office on creating an interagency agreement for CDOT and the other state departments involved with the collection of FASTER surcharge revenue identifying all responsibilities and roles for each agency/department.

CDOT will establish a reconciliation process to ensure that year-end accounting information for the surcharge revenue is accurate, transactions and adjustments are reflected appropriately, and financial balances are properly classified.

C AGREE. IMPLEMENTATION DATE: JUNE 30, 2015.

CDOT will perform a quarterly review of all FASTER surcharge revenue collected by all agencies and ensure all FASTER surcharge revenue is transferred to State Treasury.

# FASTER SUPPLEMENTAL UNREGISTERED VEHICLE FINE

Judicial is responsible for assessing, collecting, and forwarding one FASTER fine, the “supplemental unregistered vehicle fine,” established by Section 42-3-103(4)(a), C.R.S.. New Colorado residents must register any vehicles they own in accordance with state laws or they may be convicted of a misdemeanor by the courts. When the courts convict someone for this offense, the individual must pay this FASTER unregistered vehicle fine, which ranges from \$25 to \$100, in addition to other fines. The courts are responsible for assessing and collecting the FASTER fine, and transferring the amount collected to the State Court Administrator’s Office. The State Court Administrator’s Office is responsible for transferring all of the FASTER revenue collected by the courts to Treasury for deposit into the Highway User’s Tax Fund.

## WHAT WAS THE PURPOSE OF THE AUDIT WORK AND WHAT WORK WAS PERFORMED?

The purpose of our audit work was to determine whether Judicial has established and implemented an adequate process to assess, collect, and transfer the FASTER fine revenue to Treasury. To accomplish this purpose, we reviewed statutes and interviewed Judicial and Treasury staff. We also reviewed Judicial’s accounting records and case records for misdemeanor convictions, for Fiscal Years 2010 through 2014, and examined documentation from both Judicial and Treasury on the FASTER fine revenue that Judicial transferred to Treasury during this time period.

## HOW WERE THE RESULTS OF THE AUDIT WORK MEASURED?

Judicial is responsible for assessing and collecting the FASTER unregistered vehicle fine, through the courts, at the time it convicts an individual of a misdemeanor for failing to register a vehicle in accordance with state laws [Sections 43-4-804(1)(d), and 43-4-804(1)(d)(I) C.R.S.]. Judicial is also responsible for forwarding its collections of this FASTER fine to Treasury [Section 43-4-804(1)(d), C.R.S.].

## WHAT PROBLEMS DID THE AUDIT WORK IDENTIFY?

Overall, we found that Judicial has not assessed, collected, or forwarded revenue to Treasury for the FASTER unregistered vehicle fine. Specifically, we found that:

- **JUDICIAL DID NOT ASSESS AND COLLECT THE FASTER FINE WHEN INDIVIDUALS WERE CONVICTED.** We reviewed Judicial's case records for Fiscal Years 2010 through 2014 and identified 95 misdemeanor convictions for failing to register a vehicle where the FASTER fine should have been assessed and collected. We found that Judicial did not assess or collect the FASTER fine for any of the 95 convictions.
- **JUDICIAL FORWARDED NON-FASTER REVENUE AS FASTER REVENUE TO TREASURY.** Even though Judicial did not assess or collect any FASTER fine revenue during Fiscal Years 2010 through 2014, it forwarded a total of \$7,351 to Treasury as FASTER revenue. Specifically, Judicial instructed Treasury to code a total of \$4,995 that it had collected in other traffic fines as FASTER revenue for Fiscal Year 2010; for Fiscal Year 2011, a total of \$2,246; and for Fiscal Year 2012, a total of \$110. For Fiscal Years 2013 and 2014, Judicial did not instruct Treasury to code any revenue as FASTER.

## WHY DID THE PROBLEMS OCCUR?

Overall, the problems we identified occurred because Judicial has not established and implemented a process to assess, collect, and forward revenue for the FASTER unregistered vehicle fine. Specifically:

- **NO CONTROL TO ENSURE THAT FASTER FINES ARE ASSESSED.** Judicial states that the FASTER fine was not programmed into Judicial's case management system to automatically identify which misdemeanor convictions included a FASTER fine, and the court clerks were not aware that this fine should be assessed at the time of conviction, when other traffic fines were assessed. As such, there has not been a control in place to ensure that the FASTER fine is assessed at the time of conviction, as required.
- **NON-FASTER TRAFFIC FINES WERE REPORTED AS FASTER REVENUE.** When FASTER fines were established, Judicial's internal accounting records did not initially include a separate line item or accounting code to identify FASTER fine revenue separately from other traffic fines. Judicial initially forwarded all traffic fines to Treasury as non-FASTER revenue, then after-the-fact Judicial estimated, for Fiscal Years 2010 and 2011, the maximum amount it believed could have been collected for the FASTER fine in those years and instructed Treasury to code that revenue as FASTER revenue. In April 2011, Judicial created a separate accounting code specifically for tracking the FASTER fine revenue. However, Judicial did not ensure that the court clerks were aware of the code or provide adequate training to ensure that it was used only for FASTER fine revenue. As a result, the clerks used the FASTER code for several non-FASTER fines that were assessed.

## WHY DOES THIS PROBLEM MATTER?

Without a process in place to assess, collect, and transfer FASTER fine revenue to Treasury for deposit into the Highway User's Tax Fund, Judicial is unable to comply with statutory requirements that have been enacted. Although the amount of potential revenue from this

FASTER fine is small, the FASTER Act states that there is “an urgent present need” to repair and maintain Colorado’s surface transportation infrastructure. This is one of the six fees, fines, and surcharges that the General Assembly specified for use as revenue to help alleviate the funding shortfall that has led to many bridges and road surfaces in the State remaining deficient.

Additionally, without a process in place to ensure that only FASTER fines are classified as such, some funds may be used for purposes that are not consistent with how they were designated to be used.



## RECOMMENDATION 10

The Judicial Department (Judicial) should establish and implement a process to assess, collect, and forward all revenue for the FASTER unregistered vehicle fine as directed by statute. This should include:

- A Programming Judicial's case management system to automatically identify which misdemeanor convictions should include a FASTER fine.
- B Training and monitoring court staff to ensure that they are aware of the FASTER requirements and accounting coding, and appropriately assess, collect, and forward all FASTER fine revenue.

## RESPONSE

### JUDICIAL DEPARTMENT

- A AGREE. IMPLEMENTATION DATE: IMPLEMENTED.

The Judicial Department has made the necessary changes to fully correct the issues associated with the FASTER fine. The Department is continuously implementing changes and new assessment and sentencing requirements into the case management system. In November 2014, the system was programed to automatically add the FASTER fine requirement to cases sentenced under Section 42-3-103(4)(a), C.R.S.

- B AGREE. IMPLEMENTATION DATE: IMPLEMENTED.

The Judicial Department notified all staff in April 2011 regarding the new penalty code and included reminder information about the FASTER fine in the February 2015 "monthly court process" newsletter. In addition, the Department will include the FASTER fine and the unregistered vehicle sentence procedures in ongoing court process trainings conducted throughout the state.



# APPENDIX A



**PROJECTS FUNDED BY FASTER BRIDGE SURCHARGE REVENUE  
PROJECT STATUS AND ESTIMATED COSTS  
AS OF MARCH 31, 2015**

| PROJECT ID | PROJECT DESCRIPTION <sup>1,2</sup>       | FASTER BRIDGE SURCHARGE REVENUE ESTIMATED COSTS <sup>2,3</sup> | OTHER REVENUE ESTIMATED COSTS <sup>3,4</sup> | TOTAL ESTIMATED COSTS <sup>3</sup> | STATUS      |
|------------|--|--|--|------------------------------------|-------------|
| 18081      | SH30 (HAVANA):OVER CHERRY CREEK – FBR    | \$ 3,815,483   | \$ 255,160                                   | \$ 4,070,643                       | Completed   |
| 18115      | NB I-25 AT MISSOURI CREEK FASTER         | \$ 1,725,376   | \$ 0   | \$ 1,725,376                       | Completed   |
| 18323      | SH 62 UNCOMPAHGRE RIVER BRIDGE FBR       | \$ 1,012,619   | \$ 6,791,977                                 | \$ 7,804,596                       | Completed   |
| 18432      | US 34: BRIDGE REPLACEMENT EAST OF WRAY   | \$ 781,069   | \$ 2,693,477                                 | \$ 3,474,546                       | Completed   |
| 18179      | SH 266 BRIDGES L-22-E, L-22-O 2.63, 2.66 | \$ 722,726   | \$ 0   | \$ 722,726                         | Completed   |
| 18177      | SH 350 BRIDGE M-21-D MP 54.98            | \$ 449,681   | \$ 1,509,478                                 | \$ 1,959,159                       | Completed   |
| 17672      | SH 24 UPRR BRIDGE (G-11-F)               | \$ 353,500   | \$ 5,689,694                                 | \$ 6,043,194                       | Completed   |
| 18203      | SH 24 EAST, FASTER, STR H-18-A, OVER BSC | \$ 288,894   | \$ 2,993,733                                 | \$ 3,282,627                       | Completed   |
| 18178      | SH 101 BRIDGE M-24-B MP 5.83             | \$ 268,899   | \$ 0   | \$ 268,899                         | Completed   |
| 18250      | SH 12 CUCHARAS RIVER BRIDGE FASTER       | \$ 176,063   | \$ 0   | \$ 176,063                         | Completed   |
| 18160      | US 6 BRIDGE AT EAGLE (F-09-H)            | \$ 150,986   | \$ 4,356,869                                 | \$ 4,507,855                       | Completed   |
| 18251      | SH 12 PURGATOIRE RIVER BRIDGE FASTER     | \$ 150,662   | \$ 0   | \$ 150,662                         | Completed   |
| 17804      | US 287 REPLACE DRY CREEK BRIDGE          | \$ 85,153  | \$ 3,879,492                                 | \$ 3,964,645                       | Completed   |
| 18131      | SH 89-ARKANSAS RIVER AT HOLLY-C          | \$ 63,267  | \$ 6,306,691                                 | \$ 6,369,958                       | Completed   |
| 17669      | BRIDGE OVER TURKEY CREEK (FASTER)        | \$ 31,081  | \$ 2,171,130                                 | \$ 2,202,211                       | Completed   |
| 17671      | I-70, WEST IDAHO SPRINGS BRG REPLACEMENT | \$ 16,620  | \$ 1,910,474                                 | \$ 1,927,094                       | Completed   |
| 17670      | BEAR CREEK BRIDGE                        | \$ 8,193   | \$ 4,873,943                                 | \$ 4,882,136                       | Completed   |
| 17674      | SH 138 MULTI-BRIDGE PROJECT              | \$ 276   | \$ 870,396                                   | \$ 870,672                         | Completed   |
| 18440      | SH 71C BRIDGE L-22-K MP 19.26            | \$ 200   | \$ 743,798                                   | \$ 743,998                         | Completed   |
| 19631      | I-70 EAST "BE" ELIGIBLE ACTIVITIES       | \$75,500,000   | \$ 0   | \$ 75,500,000                      | In Progress |
| 19205      | I25A PUEBLO ILEX DB - BE                 | \$51,047,979   | \$ 161,983                                   | \$ 51,209,962                      | In Progress |
| 19339      | I-70 HAVANA BRIDGE REPLACEMENT           | \$25,101,301   | \$ 2,175,000                                 | \$ 27,276,301                      | In Progress |
| 18158      | SH 82 GRAND AVENUE BRIDGE (F-07-A)       | \$22,011,000   | \$ 10,537,357                                | \$ 32,548,357                      | In Progress |
| 18147      | SH88:CHERRY CREEK BRIDGE REP - FBR       | \$18,073,163   | \$ 11,911,428                                | \$ 29,984,591                      | In Progress |
| 18908      | FBR- US287 OVER BNSF/RTD AT 69TH AVE.    | \$17,446,640   | \$ 2,964,107                                 | \$ 20,410,747                      | In Progress |
| 18151      | I-76:OVER UPRR - FBR                     | \$16,485,093   | \$ 1,371,722                                 | \$ 17,856,815                      | In Progress |
| 18192      | US6:OVER BRYANT STREET - FBR             | \$16,280,885   | \$ 20,152,257                                | \$ 36,433,142                      | In Progress |
| 19478      | US6 OVER GARRISON - BRIDGE REPLACEMENT   | \$14,469,615   | \$ 700,000                                   | \$ 15,169,615                      | In Progress |
| 18159      | I-70 EAGLE VAIL BRIDGES (F-11-AB & AC)   | \$12,144,512   | \$ 2,279,343                                 | \$ 14,423,855                      | In Progress |
| 18085      | SH 14 POUUDRE BRIDGE IN FT. COLLINS      | \$11,536,054   | \$ 3,699,437                                 | \$ 15,235,491                      | In Progress |
| 18204      | US40:OVER TOLLGATE CREEK - FBR           | \$11,011,016   | \$ 3,036,738                                 | \$ 14,047,754                      | In Progress |
| 19984      | I-70 PPSL EAST IDAHO SPRINGS BRIDGE      | \$10,999,522   | \$ 600,000                                   | \$ 11,599,522                      | In Progress |
| 19190      | US6:OVER S. PLATTE RIVER - FBR           | \$ 9,436,107   | \$ 6,942,165                                 | \$ 16,378,272                      | In Progress |
| 18155      | US 50 – GRANADA EAST AND WEST            | \$ 8,208,244   | \$ 106,080                                   | \$ 8,314,324                       | In Progress |
| 18149      | PECOS OVER I-70                          | \$ 6,407,549   | \$ 18,990,045                                | \$ 25,397,594                      | In Progress |
| 18202      | US6:OVER BNSF - FBR                      | \$ 5,743,470   | \$ 7,595,919                                 | \$ 13,339,389                      | In Progress |
| 18206      | SH44:OVER BULL SEEP & S. PLATTE          | \$ 5,363,241   | \$ 8,292,981                                 | \$ 13,656,222                      | In Progress |
| 18370      | SH 120 MP .0165 OVER RAILROAD AND DRAW - | \$ 4,770,618   | \$ 1,068,402                                 | \$ 5,839,020                       | In Progress |
| 18194      | SH 121 (WADS PKWY) SB OVER US36 - BRIDGE | \$ 4,275,317   | \$ 20,941,898                                | \$ 25,217,215                      | In Progress |
| 18107      | I-25:BRIDGES OVER SANTA FE - FBR         | \$ 3,714,015   | \$ 12,459,142                                | \$ 16,173,157                      | In Progress |
| 18180      | US40:OVER SAND CREEK - FBR               | \$ 2,786,157   | \$ 7,819,332                                 | \$ 10,605,489                      | In Progress |
| 18195      | CNTY RD/OLD WADS(112TH) OVER US36-BRIDGE | \$ 2,501,777   | \$ 10,038,192                                | \$ 12,539,969                      | In Progress |
| 18451      | SH 14: COAL BANK CREEK BRIDGE            | \$ 2,098,751   | \$ 3,613,517                                 | \$ 5,712,268                       | In Progress |

**PROJECTS FUNDED BY FASTER BRIDGE SURCHARGE REVENUE  
PROJECT STATUS AND ESTIMATED COSTS  
AS OF MARCH 31, 2015**

| PROJECT ID | PROJECT DESCRIPTION <sup>1,2</sup>         | FASTER BRIDGE SURCHARGE REVENUE ESTIMATED COSTS <sup>2,3</sup> | OTHER REVENUE ESTIMATED COSTS <sup>3,4</sup> | TOTAL ESTIMATED COSTS <sup>3</sup> | STATUS      |
|------------|--|--|--|------------------------------------|-------------|
| 19053      | BRIDGE SH160C KIM (P-23-A)                 | \$ 1,981,074   | \$ 373,691                                   | \$ 2,354,765                       | In Progress |
| 19304      | US50 NEAR COTOPAXI,STR. K-14-J REPLACEMENT | \$ 1,752,867   | \$ 342,596                                   | \$ 2,095,463                       | In Progress |
| 20843      | SH 60 OVER THE SOUTH PLATTE RIVER          | \$ 1,567,700   | \$ 0   | \$ 1,567,700                       | In Progress |
| 18220      | SH121:BRIDGE OVER BEAR CREEK - FBR         | \$ 1,335,403   | \$ 8,780,759                                 | \$ 10,116,162                      | In Progress |
| 18013      | SH 120 BRIDGE OVER ARKANSAS & UPRR         | \$ 1,301,924   | \$ 4,833,271                                 | \$ 6,135,195                       | In Progress |
| 18070      | I-76: BRIDGE OVER S. PLATTE - FBR          | \$ 996,950   | \$ 12,080,497                                | \$ 13,077,447                      | In Progress |
| 18208      | SH 350 BRIDGE REPLACEMENT (O-19-H)         | \$ 847,634   | \$ 3,153,661                                 | \$ 4,001,295                       | In Progress |
| 17666      | BRIDGE REPAIR I-25 S/O PUEBLO              | \$ 795,015   | \$ 9,652,804                                 | \$ 10,447,819                      | In Progress |
| 18152      | PEORIA ST:OVER I-76 - FBR                  | \$ 728,305   | \$ 4,777,917                                 | \$ 5,506,222                       | In Progress |
| 18083      | SH287:BRIDGE OVER COLFAX - FBR             | \$ 716,632   | \$ 6,937,141                                 | \$ 7,653,773                       | In Progress |
| 18770      | SH58 OVER FORD ST BE BRIDGE REPLACEMENT    | \$ 690,000   | \$ 5,964,378                                 | \$ 6,654,378                       | In Progress |
| 20513      | US287/69TH:IMPACTS TO LA                   | \$ 665,261   | \$ 0   | \$ 665,261                         | In Progress |
| 18154      | US6:OVER SHERIDAN BLVD BR REP - FBR        | \$ 586,033   | \$ 12,945,095                                | \$ 13,531,128                      | In Progress |
| 20716      | US 34 OVER NORTH FORK CO RIVER             | \$ 519,700   | \$ 0   | \$ 519,700                         | In Progress |
| 21010      | US 34 OVER NORTH FORK CO RIVER             | \$ 519,700   | \$ 0   | \$ 519,700                         | In Progress |
| 21012      | SH 71 ARKANSAS RIVER NORTH FASTER BRIDGE   | \$ 511,600   | \$ 0   | \$ 511,600                         | In Progress |
| 20471      | SH71 L-22-L FASTER ROCKY FORD - THIS PRO   | \$ 511,400   | \$ 0   | \$ 511,400                         | In Progress |
| 20817      | SH 90 K-01-C BRIDGE REPLACEMENT (BE)       | \$ 509,000   | \$ 0   | \$ 509,000                         | In Progress |
| 21011      | STRUCTURE K-17-F FASTER BRIDGE ON SH 96    | \$ 425,000   | \$ 0   | \$ 425,000                         | In Progress |
| 18321      | SH 160 FBR BRIDGES E & W OF PRITCHETT      | \$ 413,422   | \$ 3,544,035                                 | \$ 3,957,457                       | In Progress |
| 18082      | SH95:OVER UPRR - FBR                       | \$ 300,000   | \$ 6,689,679                                 | \$ 6,989,679                       | In Progress |
| 17537      | I-70:BRIDGES OVER SAND CREEK - FBR         | \$ 255,258   | \$ 10,523,656                                | \$ 10,778,914                      | In Progress |
| 17668      | SH 96 BRIDGES                              | \$ 206,063   | \$ 3,710,671                                 | \$ 3,916,734                       | In Progress |
| 19207      | I25A PUEBLO NORTHERN L-18-AQ - BRIDGE EN   | \$ 132,547   | \$ 2,000                                     | \$ 134,547                         | In Progress |
| 19206      | I25A PUEBLO INDIANA L-18-M L-18-W - BRID   | \$ 123,988   | \$ 108,852                                   | \$ 232,840                         | In Progress |
| 19201      | US-85 LOUVIERS TO MP 191.75 BRIDGE ENT.    | \$ 107,235   | \$ 280,565                                   | \$ 387,800                         | In Progress |
| 19650      | CBE PILOT PRESERVATION PROGRAM             | \$ 100,000   | \$ 0   | \$ 100,000                         | In Progress |
| 18899      | US-85 COOK TO LOUVIERS BRIDGE ENTERPRISE   | \$ 88,730  | \$ 2,952,598                                 | \$ 3,041,328                       | In Progress |
| 18276      | SH 36, COMANCHE CREEK BRIDGE               | \$ 87,922  | \$ 1,774,661                                 | \$ 1,862,583                       | In Progress |
| 18627      | SH 266 & 71 BRIDGES N. OF ROCKY FORD       | \$ 39,570  | \$ 6,286,417                                 | \$ 6,325,987                       | In Progress |
| 19325      | EAGLE COUNTY BRIDGES BOOK (F-08-F)         | \$ 22,200  | \$ 0   | \$ 22,200                          | In Progress |
| 19054      | BRIDGE SH25C WALSENBURG (N-17-C)           | \$ 3,876   | \$ 2,468,352                                 | \$ 2,472,228                       | In Progress |
| 19055      | BRIDGE SH69A GARDNER (M-16-P)              | \$ 3,460   | \$ 385,840                                   | \$ 389,300                         | In Progress |
| 18669      | US 85 BRIDGE REPLACEMENT NORTH OF NUNN     | \$ 3,053   | \$ 7,264,503                                 | \$ 7,267,556                       | In Progress |

**PROJECTS FUNDED BY FASTER BRIDGE SURCHARGE REVENUE  
PROJECT STATUS AND ESTIMATED COSTS  
AS OF MARCH 31, 2015**

| PROJECT ID | PROJECT DESCRIPTION <sup>1,2</sup> | FASTER BRIDGE SURCHARGE REVENUE ESTIMATED COSTS <sup>2,3</sup> | OTHER REVENUE ESTIMATED COSTS <sup>3,4</sup> | TOTAL ESTIMATED COSTS <sup>3</sup> | STATUS |
|------------|------------------------------------|--|--|------------------------------------|--------|
|------------|------------------------------------|--|--|------------------------------------|--------|

SOURCE: Colorado Department of Transportation (CDOT), June 2015. CDOT compiled this information in June 2015 to reflect the status, as of March 31, 2015, of all projects that were earmarked for FASTER bridge revenue in Fiscal Year 2010 through March 31, 2015. Due to the nature of CDOT's budgeting processes and recordkeeping practices, some of the data here—in the aggregate and for individual projects—will be different than data cited in the audit report, which reflects aggregate numbers and project statuses through the end of Fiscal Year 2014.

<sup>1</sup> Some bridge projects listed here include multiple bridges.

<sup>2</sup> This list of bridge projects does not include projects solely funded by Bridge Enterprise bond or loan proceeds collateralized with FASTER revenue.

<sup>3</sup> The amounts listed under “FASTER Bridge Surcharge Revenue Estimated Costs,” “Other Revenue Estimated Costs,” and “Total Estimated Costs” are equal to actual expenditures for projects that are Completed. The amounts are equal to estimated budgets, as of March 31, 2015, for projects that are In Progress.

<sup>4</sup>The amounts listed under “Other Revenue Estimated Costs” include non-FASTER revenue from federal and local governments, and Bridge Enterprise loan and bond proceeds.





# APPENDIX B



**PROJECTS FUNDED BY FASTER SAFETY REVENUE  
PROJECT STATUS AND ESTIMATED COSTS  
AS OF MARCH 31, 2015**

| PROJECT ID | PROJECT DESCRIPTION <sup>1</sup>         | FASTER SAFETY REVENUE ESTIMATED COSTS <sup>2</sup> | OTHER REVENUE ESTIMATED COSTS <sup>2</sup> | TOTAL ESTIMATED COSTS <sup>2</sup> | STATUS    |
|------------|--|--|--|------------------------------------|-----------|
| 17358      | SH 131 CHOKE CHERRY SOUTH                | \$ 7,177,354                                       | \$ 1,156,511                               | \$ 8,333,865                       | Completed |
| 17951      | US 385 & 36 INTERSECTIONS N.& S.         | \$ 7,057,705                                       | \$ 300,000                                 | \$ 7,357,705                       | Completed |
| 17622      | I-25 RUBB NB & SB N OF LCR 36            | \$ 6,575,539                                       | \$ 5,356,544                               | \$ 11,932,083                      | Completed |
| 18034      | US 550 AT COUNTY ROAD 302                | \$ 4,816,119                                       | \$ 944,773                                 | \$ 5,760,892                       | Completed |
| 19374      | N.MEADOWS EXT INTERCHANGE AT US-85       | \$ 4,800,000                                       | \$ 0                                       | \$ 4,800,000                       | Completed |
| 16884      | SH 119 AT JAY RD & NIWOT RD INTERSECTION | \$ 4,686,531                                       | \$ 1,541,885                               | \$ 6,228,416                       | Completed |
| 18649      | I-70 TWIN TUNNELS EA                     | \$ 4,560,498                                       | \$ 2,250,000                               | \$ 6,810,498                       | Completed |
| 17216      | US 36: KANSAS STATE LINE WEST            | \$ 4,545,898                                       | \$ 998,770                                 | \$ 5,544,668                       | Completed |
| 18782      | SH 13 NORTH OF 14 MILE CREEK             | \$ 4,408,254                                       | \$ 3,159,965                               | \$ 7,568,219                       | Completed |
| 17318      | I-70B WIDENING EAST OF 24 ROAD-GRAND JCT | \$ 4,396,373                                       | \$ 8,152,202                               | \$ 12,548,575                      | Completed |
| 18894      | I-70B WIDENING EAST OF 25 ROAD           | \$ 4,339,557                                       | \$ 2,486,921                               | \$ 6,826,478                       | Completed |
| 15898      | US 550B - RIDGWAY TO COLONA PASSING LANE | \$ 3,784,292                                       | \$ 3,898,570                               | \$ 7,682,862                       | Completed |
| 18284      | I-76 ROADWAY IMPROVEMENT BRUSH EAST      | \$ 3,634,929                                       | \$ 4,287,382                               | \$ 7,922,311                       | Completed |
| 18771      | I-70 EXIT 26 DIVERGING DIAMOND           | \$ 3,619,071                                       | \$ 2,123,481                               | \$ 5,742,552                       | Completed |
| 18282      | SH 115, GATE 5 NORTH SAFETY IMPRVMENTS   | \$ 3,511,763                                       | \$ 350,000                                 | \$ 3,861,763                       | Completed |
| 17263      | DEER CREEK-RICHMOND HILL OVERLAY         | \$ 3,198,410                                       | \$ 0                                       | \$ 3,198,410                       | Completed |
| 15042      | US 160 PASS LANES MONTE VISTA ALAMOSA    | \$ 3,104,230                                       | \$ 4,455,306                               | \$ 7,559,536                       | Completed |
| 18187      | I-70B WIDENING WEST OF RIMROCK           | \$ 2,883,682                                       | \$ 1,992,692                               | \$ 4,876,374                       | Completed |
| 17353      | SH115 IMPROVEMENTS FT. CARSON GATE 5     | \$ 2,842,861                                       | \$ 1,702,037                               | \$ 4,544,898                       | Completed |
| 17711      | I-70 GUARDRAIL 8MI E MM 205.5            | \$ 2,818,961                                       | \$ 0                                       | \$ 2,818,961                       | Completed |
| 17766      | I-70 WEST VAIL PASS IMPROVE-PH I         | \$ 2,802,275                                       | \$ 9,809,956                               | \$ 12,612,231                      | Completed |
| 17764      | SH 86 IOWA - EAST                        | \$ 2,680,997                                       | \$ 2,033,322                               | \$ 4,714,319                       | Completed |
| 18758      | I-70 MM 212 SAFETY IMPROVEMENTS          | \$ 2,593,988                                       | \$ 454,308                                 | \$ 3,048,296                       | Completed |
| 18010      | US 24 & ELBERT ROAD INT. IMPROVEMENT     | \$ 2,534,641                                       | \$ 0                                       | \$ 2,534,641                       | Completed |
| 17762      | REGION 1 FASTER PE PROJECT               | \$ 2,428,272                                       | \$ 0                                       | \$ 2,428,272                       | Completed |
| 18371      | I-25/US 50/SH 47 INTERCHANGE SLAB REPAIR | \$ 2,390,915                                       | \$ 2,500,000                               | \$ 4,890,915                       | Completed |
| 18320      | SH 12 SAFETY IMPROVEMENTS                | \$ 2,311,347                                       | \$ 497,682                                 | \$ 2,809,029                       | Completed |
| 17524      | C-470:ACRES G TO I-25 MEDIAN CABLE RAIL  | \$ 2,288,748                                       | \$ 405,000                                 | \$ 2,693,748                       | Completed |
| 17767      | US 34 & US 85 BRIDGE RAIL REPLACEMENT    | \$ 2,124,116                                       | \$ 20,000                                  | \$ 2,144,116                       | Completed |
| 18042      | REGION 6 GUARDRAIL:                      | \$ 1,992,534                                       | \$ 0                                       | \$ 1,992,534                       | Completed |
| 18021      | SH 69 WIDENING S. OF WESTCLIFFE          | \$ 1,888,421                                       | \$ 2,749,078                               | \$ 4,637,499                       | Completed |
| 17685      | I-70 EXIT 37 INTERCHANGE IMPROVEMENTS    | \$ 1,780,536                                       | \$ 0                                       | \$ 1,780,536                       | Completed |
| 17703      | SH 52 & WCR 11 INTERSECTION              | \$ 1,708,915                                       | \$ 23,651                                  | \$ 1,732,566                       | Completed |
| 17701      | SH 82 DEER FENCING MP 11 - 16            | \$ 1,638,839                                       | \$ 0                                       | \$ 1,638,839                       | Completed |
| 18733      | US287 N OF FT COLLINS-INTER/SPOT IMPR    | \$ 1,543,480                                       | \$ 0                                       | \$ 1,543,480                       | Completed |
| 18556      | US 50 - BALTIMORE TO WILLS               | \$ 1,494,785                                       | \$ 5,960,000                               | \$ 7,454,785                       | Completed |
| 17046      | US 50 - MORRIS/FORTINO TO BALTIMORE      | \$ 1,481,280                                       | \$ 929,661                                 | \$ 2,410,941                       | Completed |
| 18560      | REGION-WIDE GUARDRAIL PROJECT            | \$ 1,433,891                                       | \$ 303,920                                 | \$ 1,737,811                       | Completed |
| 18886      | US 160 @ VISTA BLVD / MEADOWS DR         | \$ 1,348,310                                       | \$ 0                                       | \$ 1,348,310                       | Completed |
| 18242      | US 50 HASTY AND MCCLAVE - C              | \$ 1,331,000                                       | \$ 8,210,907                               | \$ 9,541,907                       | Completed |
| 18022      | 2011 FASTER MEDIAN CABLE RAIL I-270 & US | \$ 1,326,244                                       | \$ 530,842                                 | \$ 1,857,086                       | Completed |
| 17807      | SH 140 SHOULDER IMPROVEMENTS             | \$ 1,325,972                                       | \$ 204,491                                 | \$ 1,530,463                       | Completed |
| 17636      | SH 491 AT COUNTY ROAD M                  | \$ 1,312,267                                       | \$ 1,349,704                               | \$ 2,661,971                       | Completed |
| 19051      | I25 REPAIR:RIDGGATE,SURREY,HPY CANYON CR | \$ 1,200,000                                       | \$ 964,010                                 | \$ 2,164,010                       | Completed |
| 17702      | SH 82 SHALE BLUFFS ROCKFALL PREVENTION   | \$ 1,192,376                                       | \$ 350,000                                 | \$ 1,542,376                       | Completed |

**PROJECTS FUNDED BY FASTER SAFETY REVENUE  
PROJECT STATUS AND ESTIMATED COSTS  
AS OF MARCH 31, 2015**

| PROJECT ID | PROJECT DESCRIPTION <sup>1</sup>         | FASTER SAFETY REVENUE ESTIMATED COSTS <sup>2</sup> | OTHER REVENUE ESTIMATED COSTS <sup>2</sup> | TOTAL ESTIMATED COSTS <sup>2</sup> | STATUS    |
|------------|--|--|--|------------------------------------|-----------|
| 18225      | SH 66 ROADWAY/INTERSECTION IMPROVEMENTS  | \$ 1,170,622                                       | \$ 2,264,437                               | \$ 3,435,059                       | Completed |
| 18312      | US 6 STERLING VIADUCT SIDEWALK REPAIR    | \$ 1,094,086                                       | \$ 0                                       | \$ 1,094,086                       | Completed |
| 18219      | US 85 & CR 42 INTERSECTION               | \$ 1,071,048                                       | \$ 0                                       | \$ 1,071,048                       | Completed |
| 18009      | R4 FY11 LARIMER SFTY IMPROVEMENT         | \$ 1,067,054                                       | \$ 100,000                                 | \$ 1,167,054                       | Completed |
| 16700      | SH 392 CBC REPAIR                        | \$ 1,049,268                                       | \$ 384,657                                 | \$ 1,433,925                       | Completed |
| 19024      | R1 FASTER SAFETY ADMIN PROJ              | \$ 1,035,636                                       | \$ 802                                     | \$ 1,036,438                       | Completed |
| 18023      | SH83:LEETSDALE & MONACO INTER IMP        | \$ 1,026,126                                       | \$ 0                                       | \$ 1,026,126                       | Completed |
| 17658      | GEORGETOWN ROUNDABOUT                    | \$ 994,037   | \$ 400,000                                 | \$ 1,394,037                       | Completed |
| 18035      | US 160 AT WEST CAT CREEK                 | \$ 987,228   | \$ 3,700                                   | \$ 990,928                         | Completed |
| 17600      | FY10 R4 DIAMOND GRINDING ON I-76         | \$ 985,560   | \$ 550,024                                 | \$ 1,535,584                       | Completed |
| 17264      | TURKEY CREEK OVERLAY                     | \$ 983,749   | \$ 1,592,994                               | \$ 2,576,743                       | Completed |
| 17137      | I-70 WEST CHAIN STATION PHS III          | \$ 959,861   | \$ 0                                       | \$ 959,861                         | Completed |
| 17314      | US160 WOLF CREEK SAFETY & CULVERTS       | \$ 956,691   | \$ 2,600,969                               | \$ 3,557,660                       | Completed |
| 17734      | SH 177:UNIVERSITY CONCRETE PAVEMENT & SL | \$ 956,556   | \$ 2,723,102                               | \$ 3,679,658                       | Completed |
| 17938      | R6:3 VARIABLE MESSAGE SIGNS              | \$ 945,368   | \$ 82,790                                  | \$ 1,028,158                       | Completed |
| 19038      | TWIN TUNNELS ROCKFALL AND LINER VOID REP | \$ 942,974   | \$ 250,000                                 | \$ 1,192,974                       | Completed |
| 19254      | REGION 2 FY 13 ITS PROJECT               | \$ 925,281   | \$ 713,728                                 | \$ 1,639,009                       | Completed |
| 18051      | I-70 WEST ZIPPER LANE FEASIBILITY        | \$ 889,495   | \$ 0                                       | \$ 889,495                         | Completed |
| 18657      | PIKES PEAK AREA SIGNAL REPLACEMENT       | \$ 881,834   | \$ 0                                       | \$ 881,834                         | Completed |
| 17654      | CULVERT REPAIRS NEAR CRAIG-SH 13 & US 40 | \$ 878,780   | \$ 0                                       | \$ 878,780                         | Completed |
| 17635      | US 160 EAST OF AZTEC CREEK PH II         | \$ 858,462   | \$ 11,741,196                              | \$ 12,599,658                      | Completed |
| 17857      | I-25 N. OF TOMAH RD INTER. CABLE RAIL    | \$ 854,622   | \$ 0                                       | \$ 854,622                         | Completed |
| 17546      | RUNAWAY TRUCK RAMP ADVANCE WARNING IMPRV | \$ 847,493   | \$ 0                                       | \$ 847,493                         | Completed |
| 18012      | FIBER OPTICAL LINES TO EXPAND SMART HWYS | \$ 840,420   | \$ 2,509,374                               | \$ 3,349,794                       | Completed |
| 18293      | I-70 & US 6 CULVERT REPAIRS              | \$ 824,843   | \$ 0                                       | \$ 824,843                         | Completed |
| 18109      | US 34 AT MALL ROAD INTERSECTION          | \$ 822,910   | \$ 0                                       | \$ 822,910                         | Completed |
| 18672      | SH 402 AT HERON DR.                      | \$ 799,425   | \$ 0                                       | \$ 799,425                         | Completed |
| 18338      | SH2:SIGNALS @ 12TH AVE & EB I-70         | \$ 767,196   | \$ 0                                       | \$ 767,196                         | Completed |
| 17315      | SH 91: COPPER MOUNTAIN TO COUNTY LINE    | \$ 750,000   | \$ 3,606,295                               | \$ 4,356,295                       | Completed |
| 18841      | I-70 WILDLIFE FENCING MP 87-110          | \$ 672,017   | \$ 2,700,000                               | \$ 3,372,017                       | Completed |
| 18822      | SH 135 & SPENCER AVE SIGNAL UPGRADE      | \$ 671,987   | \$ 139,399                                 | \$ 811,386                         | Completed |
| 19336      | SH40 BYERS TO DEER TRAIL                 | \$ 657,131   | \$ 2,998,136                               | \$ 3,655,267                       | Completed |
| 17717      | I-76 MEDIAN CABLE BARRIER                | \$ 649,390   | \$ 0                                       | \$ 649,390                         | Completed |
| 18257      | US 287 RUSH CREEK NORTH                  | \$ 605,134   | \$ 577,589                                 | \$ 1,182,723                       | Completed |
| 18176      | SH2:SIGNALS @ 13TH & 14TH                | \$ 604,415   | \$ 0                                       | \$ 604,415                         | Completed |
| 17442      | SH 7 SAFETY IMP. S. OF ESTES PARK        | \$ 602,405   | \$ 0                                       | \$ 602,405                         | Completed |
| 18288      | US 550 CRIBWALLS ON RED MTN PASS         | \$ 591,401   | \$ 0                                       | \$ 591,401                         | Completed |
| 18095      | SH 21 (POWERS) NEW BRIDGE OVER UNION     | \$ 588,486   | \$ 13,543,380                              | \$ 14,131,866                      | Completed |
| 18275      | SH 86 & DEERPATH RD. INTERS. IMPROV.     | \$ 566,723   | \$ 0                                       | \$ 566,723                         | Completed |
| 18644      | US 34 SIGNALS IN FORT MORGAN PHASE 1     | \$ 564,290   | \$ 0                                       | \$ 564,290                         | Completed |
| 18376      | US 85 CABLE RAIL, FT. LUPTON NORTH       | \$ 549,560   | \$ 2,594,400                               | \$ 3,143,960                       | Completed |
| 17641      | SH 145 AT SOCIETY TURN INTERSECTION      | \$ 535,056   | \$ 2,383,600                               | \$ 2,918,656                       | Completed |
| 17763      | SH 13 & RAILROAD AVE MP 3-4 - RIFLE      | \$ 518,506   | \$ 896,573                                 | \$ 1,415,079                       | Completed |
| 17316      | I-70 WEST EJMT TO BAKERVILLE             | \$ 513,031   | \$ 3,040,731                               | \$ 3,553,762                       | Completed |
| 17694      | SH 52 SIGNAL REBUILD                     | \$ 509,486   | \$ 0                                       | \$ 509,486                         | Completed |

**PROJECTS FUNDED BY FASTER SAFETY REVENUE  
PROJECT STATUS AND ESTIMATED COSTS  
AS OF MARCH 31, 2015**

| PROJECT ID | PROJECT DESCRIPTION <sup>1</sup>         | FASTER SAFETY REVENUE ESTIMATED COSTS <sup>2</sup> | OTHER REVENUE ESTIMATED COSTS <sup>2</sup> | TOTAL ESTIMATED COSTS <sup>2</sup> | STATUS    |
|------------|--|--|--|------------------------------------|-----------|
| 18537      | US 40 MT. HARRIS ROCKFALL                | \$ 508,205   | \$ 700,000                                 | \$ 1,208,205                       | Completed |
| 18076      | BIKE PATH AND SIDEWALK IN CANON CITY     | \$ 491,029   | \$ 0                                       | \$ 491,029                         | Completed |
| 17523      | SH7:YORK ST NEW SIGNAL                   | \$ 488,362   | \$ 162,800                                 | \$ 651,162                         | Completed |
| 17698      | RUN OFF THE ROAD CRASH PREVENTION PROJ   | \$ 462,763   | \$ 859,300                                 | \$ 1,322,063                       | Completed |
| 17684      | SH 50 GJ DUCK POND PARK CULVERT          | \$ 451,831   | \$ 0                                       | \$ 451,831                         | Completed |
| 16717      | I-70 WEST COURTESY PATROL                | \$ 445,038   | \$ 1,914,728                               | \$ 2,359,766                       | Completed |
| 18845      | SH83 ACCESS IMPROVEMENTS                 | \$ 442,466   | \$ 100,000                                 | \$ 542,466                         | Completed |
| 18837      | US 34 SIGNALS IN FORT MORGAN PHASE 2     | \$ 439,634   | \$ 0                                       | \$ 439,634                         | Completed |
| 19610      | NON BE I25C WALSENBURG (N-17-C)          | \$ 435,853   | \$ 0                                       | \$ 435,853                         | Completed |
| 18692      | US 285 TRUCK WARNING                     | \$ 406,689   | \$ 0                                       | \$ 406,689                         | Completed |
| 18334      | R5 FY 12 FASTER CULV W OF PAGOSA US 160  | \$ 402,145   | \$ 131,149                                 | \$ 533,294                         | Completed |
| 16664      | SH 133 MCCLURE PASS ROCKFALL             | \$ 400,000   | \$ 2,845,386                               | \$ 3,245,386                       | Completed |
| 18264      | SH 82 AND JW DRIVE IMPROVEMENTS          | \$ 397,407   | \$ 6,410,980                               | \$ 6,808,387                       | Completed |
| 18784      | SH83 N.RUSSELLVILLE RD IMPROV            | \$ 390,216   | \$ 289,091                                 | \$ 679,307                         | Completed |
| 18077      | US 50 PRIORITY CULVERT                   | \$ 381,440   | \$ 105,901                                 | \$ 487,341                         | Completed |
| 18141      | US 6 CULVERT REPAIR MP 93.3 - RIFLE      | \$ 374,269   | \$ 0                                       | \$ 374,269                         | Completed |
| 19249      | US85 @ SH14 SIGNAL UPGRADE               | \$ 371,042   | \$ 0                                       | \$ 371,042                         | Completed |
| 17647      | US 85 CABLE RAIL, BRIGHTON NORTH         | \$ 370,249   | \$ 1,809,253                               | \$ 2,179,502                       | Completed |
| 18855      | US 40 MUDDY PASS SLIDE REPAIR PE         | \$ 364,034   | \$ 0                                       | \$ 364,034                         | Completed |
| 18728      | SH 74 CULVERTS REHABILITATION            | \$ 361,861   | \$ 0                                       | \$ 361,861                         | Completed |
| 18352      | US 85 FASTER SAFETY IMPROVEMENTS         | \$ 360,454   | \$ 0                                       | \$ 360,454                         | Completed |
| 18693      | SH 9 MM 81.9 BLUE RIVER EMERGENCY        | \$ 359,233   | \$ 0                                       | \$ 359,233                         | Completed |
| 18883      | PARK & RIDE SAFETY IMPROVEMENTS          | \$ 349,342   | \$ 0                                       | \$ 349,342                         | Completed |
| 17777      | SH 24 CRITICAL CULVERT REPAIRS           | \$ 344,080   | \$ 0                                       | \$ 344,080                         | Completed |
| 17393      | US 40 RETAINING WALL REPAIR              | \$ 342,138   | \$ 12,938                                  | \$ 355,076                         | Completed |
| 18019      | SH 133 IMPROVEMENTS - CARBONDALE         | \$ 341,672   | \$ 0                                       | \$ 341,672                         | Completed |
| 18186      | I-70 EAST OF BENNETT - OVERHEAD VMS      | \$ 336,832   | \$ 0                                       | \$ 336,832                         | Completed |
| 17953      | I-70 FY 11 DELINEATOR INSTALLATION       | \$ 325,717   | \$ 0                                       | \$ 325,717                         | Completed |
| 18233      | SH 145 LEOPARD CRK. HWY APPR. WORK       | \$ 316,346   | \$ 1,413,486                               | \$ 1,729,832                       | Completed |
| 18094      | REGION II VMS PROJECT                    | \$ 300,000   | \$ 2,001,830                               | \$ 2,301,830                       | Completed |
| 18049      | SH 119 @ WCR 7.5 SIGNALIZATION           | \$ 294,801   | \$ 0                                       | \$ 294,801                         | Completed |
| 18412      | US 6 LOVELAND PASS GUARDRAIL             | \$ 272,220   | \$ 0                                       | \$ 272,220                         | Completed |
| 17692      | SH 93 SIGNAL REBUILD                     | \$ 267,480   | \$ 0                                       | \$ 267,480                         | Completed |
| 18274      | SH 83 & PINE DR. INTERSECTION IMPROV.    | \$ 265,818   | \$ 0                                       | \$ 265,818                         | Completed |
| 18106      | I-70 WEST: FLOYD HILL WILDLIFE MIT       | \$ 253,843   | \$ 0                                       | \$ 253,843                         | Completed |
| 17690      | SH 392 SIGNAL INSTALLATION               | \$ 239,798   | \$ 0                                       | \$ 239,798                         | Completed |
| 18622      | SH 119 @ WCR 5.5 SIGNALIZATION           | \$ 223,070   | \$ 0                                       | \$ 223,070                         | Completed |
| 18929      | I-70:COPPER-SUMMIT BIKE PATH RESURFACING | \$ 218,060   | \$ 899,031                                 | \$ 1,117,091                       | Completed |
| 17545      | I-70 QUEUE DETECTION ADVANCE WARNING SYS | \$ 214,588   | \$ 0                                       | \$ 214,588                         | Completed |
| 17693      | SH 56 SIGNAL REBUILD                     | \$ 213,368   | \$ 0                                       | \$ 213,368                         | Completed |
| 18824      | SIGNAL UPGRADE IN LA JUNTA & ROCKY FORD  | \$ 210,267   | \$ 500,001                                 | \$ 710,268                         | Completed |
| 19737      | EMERGENCY REPAIR AT SH287/54TH           | \$ 205,826   | \$ 0                                       | \$ 205,826                         | Completed |
| 19299      | SH 9 RAINBOW DR INTERSECTION             | \$ 204,549   | \$ 894,012                                 | \$ 1,098,561                       | Completed |
| 17021      | SH 121 (WADSWORTH):88TH TO 104TH         | \$ 200,000   | \$ 5,570,205                               | \$ 5,770,205                       | Completed |
| 19193      | US285 WINDY POINT UNDERDRAIN             | \$ 199,668   | \$ 0                                       | \$ 199,668                         | Completed |

**PROJECTS FUNDED BY FASTER SAFETY REVENUE  
PROJECT STATUS AND ESTIMATED COSTS  
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| PROJECT ID | PROJECT DESCRIPTION <sup>1</sup>         | FASTER SAFETY REVENUE ESTIMATED COSTS <sup>2</sup> | OTHER REVENUE ESTIMATED COSTS <sup>2</sup> | TOTAL ESTIMATED COSTS <sup>2</sup> | STATUS      |
|------------|--|--|--|------------------------------------|-------------|
| 18287      | SH 145 TELLURIDE SPUR SOUTH              | \$ 182,195   | \$ 6,169,597                               | \$ 6,351,792                       | Completed   |
| 19106      | SLV FENCING PROJECT ESB                  | \$ 177,533   | \$ 0                                       | \$ 177,533                         | Completed   |
| 17990      | I-70 WEST HEAVY TOW (FY11-13)            | \$ 150,000   | \$ 1,510,678                               | \$ 1,660,678                       | Completed   |
| 19551      | SH392 & CR55 INTERSECTION IMPVTS         | \$ 102,000   | \$ 0                                       | \$ 102,000                         | Completed   |
| 17935      | R3 INTERSECTION PRIORITY STUDY           | \$ 96,774  | \$ 0                                       | \$ 96,774                          | Completed   |
| 19899      | RAMP BRIDGE PREV MAINT- I25 SOUTH (TREX) | \$ 82,235  | \$ 1,690,175                               | \$ 1,772,410                       | Completed   |
| 19110      | US 160 MONTEZUMA COUNTY FENCING          | \$ 81,114  | \$ 0                                       | \$ 81,114                          | Completed   |
| 18291      | SH119 FIBER OPTIC                        | \$ 80,673  | \$ 0                                       | \$ 80,673                          | Completed   |
| 18463      | SH 14 S-CURVE FEASIBILITY STUDY          | \$ 69,981  | \$ 0                                       | \$ 69,981                          | Completed   |
| 17884      | SH 287: FEDERAL TO LAUREL                | \$ 65,220  | \$ 119,288                                 | \$ 184,508                         | Completed   |
| 19912      | FT. COLLINS WETLAND MITIGATION           | \$ 62,400  | \$ 37,050                                  | \$ 99,450                          | Completed   |
| 17882      | SH 82 DEER FENCE - MP 16-21              | \$ 59,205  | \$ 0                                       | \$ 59,205                          | Completed   |
| 18872      | SH 145 LEOPARD CREEK CLEARING            | \$ 44,432  | \$ 0                                       | \$ 44,432                          | Completed   |
| 19167      | US 550/US 160 CONNECTION TO CR 302       | \$ 33,346  | \$ 0                                       | \$ 33,346                          | Completed   |
| 19213      | SH 60 ADA IMPROVEMENTS                   | \$ 28,460  | \$ 0                                       | \$ 28,460                          | Completed   |
| 19267      | HWY 42 & PINE ST. SIGNAL UPGRADE         | \$ 4,425   | \$ 0                                       | \$ 4,425                           | Completed   |
| 19066      | US-24 WEST OF RIO LANE                   | \$ 1,688   | \$ 214,882                                 | \$ 216,570                         | Completed   |
| 18889      | I-25 SANTA FE ALAMEDA INTERCHANGE RECONS | \$ 31,904,431                                      | \$ 0                                       | \$ 31,904,431                      | In Progress |
| 19408      | I25A PUEBLO ILEX DB - NON-BE             | \$ 31,124,585                                      | \$ 9,953,271                               | \$ 41,077,856                      | In Progress |
| 19039      | DESIGN I-25/CIMARRON EXPRESSWAY          | \$ 22,064,449                                      | \$ 83,295,613                              | \$ 105,360,062                     | In Progress |
| 19036      | TWIN TUNNELS WIDENING CONST-PKG 2        | \$ 17,547,212                                      | \$ 42,780,055                              | \$ 60,327,267                      | In Progress |
| 16602      | I-25 LINCOLN TO COUNTY LINE:             | \$ 16,100,000                                      | \$ 21,514,184                              | \$ 37,614,184                      | In Progress |
| 18838      | US6 BRIDGES DESIGN-BUILD                 | \$ 15,000,000                                      | \$ 54,836,073                              | \$ 69,836,073                      | In Progress |
| 15790      | I-25: SB INTERIM SPEER-20TH              | \$ 12,247,723                                      | \$ 5,080,250                               | \$ 17,327,973                      | In Progress |
| 19751      | RAMP ID 2-33 US 50 - PURCELL TO WILLS    | \$ 10,526,153                                      | \$ 2,900,000                               | \$ 13,426,153                      | In Progress |
| 18842      | I-25 WIDENING NORTH OF COLORADO SPRINGS  | \$ 10,000,000                                      | \$ 61,060,068                              | \$ 71,060,068                      | In Progress |
| 12372      | US 287:SH1 TO LAPORTE BYPASS             | \$ 10,000,000                                      | \$ 16,545,000                              | \$ 26,545,000                      | In Progress |
| 19140      | SH 96 ARLINGTON EAST                     | \$ 9,806,447                                       | \$ 0                                       | \$ 9,806,447                       | In Progress |
| 15402      | I-76 FORT MORGAN TO BRUSH (PHASE III)    | \$ 9,444,785                                       | \$ 36,212,902                              | \$ 45,657,687                      | In Progress |
| 17810      | EJMT FIRE SUPPRESSION SYSTEM             | \$ 9,290,000                                       | \$ 15,470,239                              | \$ 24,760,239                      | In Progress |
| 17018      | US 85 AULT TO WYOMING                    | \$ 7,422,465                                       | \$ 18,602,878                              | \$ 26,025,343                      | In Progress |
| 17735      | US 50 LITTLE BLUE WEST                   | \$ 7,029,000                                       | \$ 7,708,298                               | \$ 14,737,298                      | In Progress |
| 19351      | I-70 EAGLE INTERCHANGE IMPROVEMENTS      | \$ 5,800,000                                       | \$ 3,693,468                               | \$ 9,493,468                       | In Progress |
| 18618      | US160 WEST OF PAGOSA SPGS NEAR HURT DR   | \$ 5,229,847                                       | \$ 3,748,039                               | \$ 8,977,886                       | In Progress |
| 18695      | I-25: US 36 TO 120TH AVENUE (CDOT)       | \$ 5,015,000                                       | \$ 57,269,063                              | \$ 62,284,063                      | In Progress |
| 18333      | SH 133 SAFETY IMPROVEMENTS - CARBONDALE  | \$ 4,773,527                                       | \$ 3,220,000                               | \$ 7,993,527                       | In Progress |
| 18337      | US287(120TH AVE)/LOWELL INT. IMPROVMENTS | \$ 4,464,756                                       | \$ 0                                       | \$ 4,464,756                       | In Progress |
| 17890      | ARAP (SH88) RESURF & INT IMPR            | \$ 4,248,351                                       | \$ 10,363,509                              | \$ 14,611,860                      | In Progress |
| 18620      | US 285 JCT WITH US 160 SOUTH IN ALAMOSA  | \$ 3,657,033                                       | \$ 521,791                                 | \$ 4,178,824                       | In Progress |
| 19037      | TWIN TUNNELS WIDENING CONST-PKG 3        | \$ 3,626,902                                       | \$ 5,278,313                               | \$ 8,905,215                       | In Progress |
| 17772      | SH 92 STENGEL'S HILL D-B.                | \$ 3,610,000                                       | \$ 9,511,086                               | \$ 13,121,086                      | In Progress |
| 18465      | SH93 SHOULDER WIDENING-SH 170 TO SH 128  | \$ 3,581,350                                       | \$ 4,601,009                               | \$ 8,182,359                       | In Progress |
| 20349      | FY 15 GEOHAZARDS OPERATING COSTS         | \$ 3,200,000                                       | \$ 0                                       | \$ 3,200,000                       | In Progress |
| 16792      | KIRBY LANE TO CR 214 ROW & DESIGN        | \$ 3,118,296                                       | \$ 4,504,580                               | \$ 7,622,876                       | In Progress |

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AS OF MARCH 31, 2015**

| PROJECT ID | PROJECT DESCRIPTION <sup>1</sup>         | FASTER SAFETY REVENUE ESTIMATED COSTS <sup>2</sup> | OTHER REVENUE ESTIMATED COSTS <sup>2</sup> | TOTAL ESTIMATED COSTS <sup>2</sup> | STATUS      |
|------------|--|--|--|------------------------------------|-------------|
| 19378      | US 550 CONNECTION TO US 160              | \$ 3,100,000                                       | \$ 0                                       | \$ 3,100,000                       | In Progress |
| 20179      | ITS ON I-25 (PUEBLO TO WALSENBURG)       | \$ 3,060,000                                       | \$ 0                                       | \$ 3,060,000                       | In Progress |
| 20306      | I-70 EB PPSL CONSTRUCTION PACKAGE 1      | \$ 3,000,000                                       | \$ 13,900,000                              | \$ 16,900,000                      | In Progress |
| 19682      | REGION 2 FY14 SIGNAL IMPROVEMENTS        | \$ 2,879,550                                       | \$ 885,000                                 | \$ 3,764,550                       | In Progress |
| 18247      | US285 SOUTH PARK PASSING LANES & OVERLAY | \$ 2,800,000                                       | \$ 5,600,000                               | \$ 8,400,000                       | In Progress |
| 17083      | I-225 PARKER RD TO MISSISSIPPI AVE       | \$ 2,740,815                                       | \$ 60,077,114                              | \$ 62,817,929                      | In Progress |
| 17860      | SH115 IMPROVEMENTS FT. CARSON GATE 6     | \$ 2,693,876                                       | \$ 5,040,000                               | \$ 7,733,876                       | In Progress |
| 20070      | E-J TUNNEL CFM AND WIM REPLACEMENT       | \$ 2,575,000                                       | \$ 0                                       | \$ 2,575,000                       | In Progress |
| 19942      | EL PASO CO RAMP BRIDGE REPAIRS PKG#2     | \$ 2,475,339                                       | \$ 1,698,235                               | \$ 4,173,574                       | In Progress |
| 19470      | SH 13 YAMPA RIVER C-06-D REPAIR          | \$ 2,263,876                                       | \$ 1,553,157                               | \$ 3,817,033                       | In Progress |
| 11873      | CHERRYVALE RD. TO N. 75TH ST.            | \$ 2,225,701                                       | \$ 24,383,014                              | \$ 26,608,715                      | In Progress |
| 16357      | SH 119 MAIN STREET SOUTH                 | \$ 2,030,481                                       | \$ 22,883,955                              | \$ 24,914,436                      | In Progress |
| 18763      | EJMT ROOF REPAIR                         | \$ 2,000,000                                       | \$ 1,937,323                               | \$ 3,937,323                       | In Progress |
| 20343      | SH33 BRIDGE #E-17-AH DEVOLUTION          | \$ 2,000,000                                       | \$ 0                                       | \$ 2,000,000                       | In Progress |
| 19082      | US50 / US285 PONCHA SPRINGS INTER.       | \$ 1,948,733                                       | \$ 1,811,290                               | \$ 3,760,023                       | In Progress |
| 19122      | SH96 SIGNAL IMPROVEMENTS                 | \$ 1,874,402                                       | \$ 350,000                                 | \$ 2,224,402                       | In Progress |
| 19373      | EJMT 24.9KV ELECTRICAL UPGRADE           | \$ 1,823,649                                       | \$ 1,481,769                               | \$ 3,305,418                       | In Progress |
| 16639      | SH 392 & I-25 INTERCHANGE RECONSTRUCTION | \$ 1,803,123                                       | \$ 48,783                                  | \$ 1,851,906                       | In Progress |
| 18266      | SH 24/50/348 MINTURN/MONTROSE CULVERTS   | \$ 1,721,000                                       | \$ 966,023                                 | \$ 2,687,023                       | In Progress |
| 18840      | SH 50 & SAN JUAN AVE INTERSECT IMPROVE   | \$ 1,677,000                                       | \$ 0                                       | \$ 1,677,000                       | In Progress |
| 19884      | US50B 32ND LANE TO 36TH INT. IMPROVEMENT | \$ 1,569,200                                       | \$ 3,554,696                               | \$ 5,123,896                       | In Progress |
| 16679      | SH93: SH 58 TO SH 128                    | \$ 1,550,307                                       | \$ 6,624,973                               | \$ 8,175,280                       | In Progress |
| 19279      | US85/SH86 FACTORY SHOPS TO ALLEN WAY     | \$ 1,500,000                                       | \$ 142,470                                 | \$ 1,642,470                       | In Progress |
| 17889      | SH88: ACCEL/DECEL & SIGNAL IMPROVEMENTS  | \$ 1,495,007                                       | \$ 1,097,319                               | \$ 2,592,326                       | In Progress |
| 19760      | I-76 & C470 CABLE RAIL BARRIER           | \$ 1,430,000                                       | \$ 127,996                                 | \$ 1,557,996                       | In Progress |
| 19730      | REGION 1 BRIDGE DECK REHAB               | \$ 1,375,800                                       | \$ 1,109,086                               | \$ 2,484,886                       | In Progress |
| 17627      | US 6 & SH 139 SIGNAL AT LOMA             | \$ 1,317,711                                       | \$ 1,884,292                               | \$ 3,202,003                       | In Progress |
| 19108      | US 24 PASSING LANES ON TROUT CREEK PASS  | \$ 1,311,000                                       | \$ 8,371,170                               | \$ 9,682,170                       | In Progress |
| 19458      | I-76:EAST OF CROOK TO SEDGWICK PHASE I   | \$ 1,255,314                                       | \$ 25,055,840                              | \$ 26,311,154                      | In Progress |
| 19058      | SH 119 & SOUTH PRATT PARKWAY HES         | \$ 1,250,000                                       | \$ 550,000                                 | \$ 1,800,000                       | In Progress |
| 16426      | I-76 FORT MORGAN TO BRUSH (PHASE IV)     | \$ 1,231,440                                       | \$ 0                                       | \$ 1,231,440                       | In Progress |
| 19355      | SANTA FE AT OXFORD RR CROSSING REPAIRS   | \$ 1,230,000                                       | \$ 0                                       | \$ 1,230,000                       | In Progress |
| 19185      | US 85 & SH 392 INTERSECTION              | \$ 1,200,000                                       | \$ 0                                       | \$ 1,200,000                       | In Progress |
| 20275      | BRIDGE STATEWIDE TUNNEL INSPECT FY15     | \$ 1,172,100                                       | \$ 827,900                                 | \$ 2,000,000                       | In Progress |
| 19085      | I76 SUPERELEVATION ADJUSTMENT AND CONCRE | \$ 1,157,528                                       | \$ 0                                       | \$ 1,157,528                       | In Progress |
| 18108      | SH 52 AT WCR 59 INTERSECTION             | \$ 1,150,000                                       | \$ 1,157,259                               | \$ 2,307,259                       | In Progress |
| 18226      | I-270:VASQUEZ TO I-76                    | \$ 1,138,876                                       | \$ 3,521,445                               | \$ 4,660,321                       | In Progress |
| 19375      | ADVANCE INTERSECTION SIGNING             | \$ 1,042,693                                       | \$ 0                                       | \$ 1,042,693                       | In Progress |
| 18760      | SH 7 SAFETY IMP. S. OF ESTES PARK PH II  | \$ 1,022,000                                       | \$ 0                                       | \$ 1,022,000                       | In Progress |
| 19376      | EXIT RAMP OVERHEAD SIGNING               | \$ 1,017,384                                       | \$ 1,540,000                               | \$ 2,557,384                       | In Progress |
| 19275      | I25A SURFACE TREATMENT MP 0-7.5          | \$ 1,009,346                                       | \$ 8,749,350                               | \$ 9,758,696                       | In Progress |
| 16805      | I-76 FORT MORGAN TO BRUSH (PHASE V)      | \$ 1,006,589                                       | \$ 850,911                                 | \$ 1,857,500                       | In Progress |
| 16311      | I-25:SANTA FE INTERCHANGE RECONSTRUCTION | \$ 1,000,000                                       | \$ 21,641,155                              | \$ 22,641,155                      | In Progress |
| 17800      | I-25 RUBBLIZATION, HARMONY ROAD SOUTH    | \$ 1,000,000                                       | \$ 13,047,506                              | \$ 14,047,506                      | In Progress |
| 18925      | US 50 GRANADA CREEK EAST OF GRANADA      | \$ 1,000,000                                       | \$ 4,952,034                               | \$ 5,952,034                       | In Progress |

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|--------------------|--|--|--|------------------------------------|-------------|
| 19431              | US40-FEDERAL TO SPEER-SURFACE TREATMENT  | \$ 1,000,000                                       | \$ 3,819,758                               | \$ 4,819,758                       | In Progress |
| 20379              | RAMP BRIDGE PREV MAINT I-225 SOUTH       | \$ 1,000,000                                       | \$ 2,288,443                               | \$ 3,288,443                       | In Progress |
| 19086              | REMOTE PREVENTATIVE AVALANCHE SYSTEMS    | \$ 1,000,000                                       | \$ 368,381                                 | \$ 1,368,381                       | In Progress |
| 20272              | BRIDGE ON-SYS STATEWIDE INSPECT FY15     | \$ 963,362   | \$ 1,128,638                               | \$ 2,092,000                       | In Progress |
| 19913              | I-70 GLENWOOD CANYON PHASE 5             | \$ 885,772   | \$ 8,703,282                               | \$ 9,589,054                       | In Progress |
| 19380              | R3 VARIOUS BRIDGE REPAIR                 | \$ 879,472   | \$ 478,000                                 | \$ 1,357,472                       | In Progress |
| 19918              | R4-FY14-RAMP-BR: SH 157 STRUCTURES       | \$ 864,000   | \$ 2,020,836                               | \$ 2,884,836                       | In Progress |
| 19654              | SH 47 ST PUEBLO, MP .095 - 3.085         | \$ 861,236   | \$ 7,677,515                               | \$ 8,538,751                       | In Progress |
| 19915              | R4-FY14-RAMP-BR: I25 MP256 TO MP281      | \$ 836,355   | \$ 2,301,678                               | \$ 3,138,033                       | In Progress |
| 18800              | US287 RESURFACE & SH392 INTERSECTION     | \$ 813,632   | \$ 0                                       | \$ 813,632                         | In Progress |
| 19936              | EL PASO CO RAMP BRIDGE REPAIRS PKG#1     | \$ 804,031   | \$ 2,520,262                               | \$ 3,324,293                       | In Progress |
| 20284              | SH 82 BASALT PEDESTRIAN UNDERPASS        | \$ 800,000   | \$ 1,270,000                               | \$ 2,070,000                       | In Progress |
| 19462              | DON'T CLOSE-ER BRIDGE REPAIR 88TH @ I 25 | \$ 800,000   | \$ 1,148,215                               | \$ 1,948,215                       | In Progress |
| 19549              | KIPLING ST: JEWELL AVE TO 6TH AVE        | \$ 750,000   | \$ 4,132,000                               | \$ 4,882,000                       | In Progress |
| 19056              | US50 - SWALLOWS TO WILLS                 | \$ 750,000   | \$ 745,057                                 | \$ 1,495,057                       | In Progress |
| 19664              | SH 14: S-CURVE RECONSTRUCTION            | \$ 740,000   | \$ 0                                       | \$ 740,000                         | In Progress |
| 19019              | US 50A, W. OF ROYAL GORGE ENT. EAST      | \$ 715,000   | \$ 6,467,676                               | \$ 7,182,676                       | In Progress |
| 18807              | I-70 GENESEE BIKE PATH                   | \$ 700,000   | \$ 1,917,000                               | \$ 2,617,000                       | In Progress |
| 18058              | CHERRY CREEK TRAIL UNDERPASS             | \$ 651,014   | \$ 0                                       | \$ 651,014                         | In Progress |
| 19860              | US 550 ROCKFALL MITIGATION N OF RIDGWA   | \$ 620,645   | \$ 1,808,125                               | \$ 2,428,770                       | In Progress |
| 17002              | SH 13 RIO BLANCO SOUTH TO COUNTY LINE    | \$ 600,000   | \$ 230,000                                 | \$ 830,000                         | In Progress |
| 20143              | I-70 CHAIN UP STATION LIGHTING           | \$ 590,434   | \$ 0                                       | \$ 590,434                         | In Progress |
| 18464              | SH 42: PED/BIKE UNDERPASS - LOUISVILLE   | \$ 575,000   | \$ 0                                       | \$ 575,000                         | In Progress |
| 19266              | 34A/34C/36B JCT SIGNAL UPGRADE           | \$ 573,664   | \$ 0                                       | \$ 573,664                         | In Progress |
| 19405              | US40 GUARDRAIL-MT.VERNON CANYON -        | \$ 559,890   | \$ 0                                       | \$ 559,890                         | In Progress |
| 19715              | HANGING LAKE TUNNEL IMPROVEMENTS         | \$ 558,000   | \$ 1,349,500                               | \$ 1,907,500                       | In Progress |
| 19767              | US285 SAFETY IMPROVEMENTS                | \$ 550,000   | \$ 152,401                                 | \$ 702,401                         | In Progress |
| 20274              | BRIDGE STATEWIDE SSHML INSPECT FY15      | \$ 544,875   | \$ 455,125                                 | \$ 1,000,000                       | In Progress |
| 17516 <sup>3</sup> | US36 MANAGED LANE RECONSTRUCTION         | \$ 510,000   | \$ 233,092,516                             | \$ 233,602,516                     | In Progress |
| 19166              | SH133 PAONIA RESERVOIR ROCKFALL MITIGATI | \$ 503,672   | \$ 3,000,000                               | \$ 3,503,672                       | In Progress |
| 18386              | BASELINE RD BIKE/PED UNDERPASS           | \$ 500,000   | \$ 724,000                                 | \$ 1,224,000                       | In Progress |
| 19869              | I-25 & I-225 TREX DEFECT REPAIRS         | \$ 500,000   | \$ 83,250                                  | \$ 583,250                         | In Progress |
| 19247              | SH 82 AABC PEDESTRIAN UNDERPASS          | \$ 500,000   | \$ 35,469                                  | \$ 535,469                         | In Progress |
| 20342              | EJMT FIRE SUPPRESSION SYSTEM MTCE        | \$ 500,000   | \$ 0                                       | \$ 500,000                         | In Progress |
| 17771              | I-70:HAVANA TO I-225 RESURFACING         | \$ 497,150   | \$ 6,580,287                               | \$ 7,077,437                       | In Progress |
| 17881              | SH 13 N RIFLE TO RIO BLANCO CTY LINE PE  | \$ 480,000   | \$ 1,827,200                               | \$ 2,307,200                       | In Progress |
| 19763              | R5 FY 14 ROCK FALL MITIGATION            | \$ 455,152   | \$ 1,560,000                               | \$ 2,015,152                       | In Progress |
| 17876              | FEDERAL BLVD: 120TH AVE:                 | \$ 450,000   | \$ 100,000                                 | \$ 550,000                         | In Progress |
| 19399              | US 491 CORTEZ TO MCR 30 (COUNTY ROAD M)  | \$ 440,000   | \$ 135,000                                 | \$ 575,000                         | In Progress |
| 18121              | WELD COUNTY SH392 AT WCR23               | \$ 421,000   | \$ 2,661,205                               | \$ 3,082,205                       | In Progress |
| 18645              | SH 64 & CR 5 INTERSECTION IMPROVEMENT    | \$ 415,000   | \$ 0                                       | \$ 415,000                         | In Progress |
| 17193              | FEDERAL BLVD SIGNALS UPGRADES AT 54TH, 5 | \$ 408,307   | \$ 1,000,000                               | \$ 1,408,307                       | In Progress |
| 20163              | SH 40 & ELK RIVER ROAD                   | \$ 401,157   | \$ 0                                       | \$ 401,157                         | In Progress |
| 14934              | SH 92 AUSTIN TO HOTCHKISS CORRIDOR       | \$ 400,000   | \$ 2,752,129                               | \$ 3,152,129                       | In Progress |
| 19906              | US50A AND DOZIER INTER. IMPROVEMENTS     | \$ 390,000   | \$ 0                                       | \$ 390,000                         | In Progress |



**PROJECTS FUNDED BY FASTER SAFETY REVENUE  
PROJECT STATUS AND ESTIMATED COSTS  
AS OF MARCH 31, 2015**

| PROJECT ID | PROJECT DESCRIPTION <sup>1</sup>        | FASTER SAFETY REVENUE ESTIMATED COSTS <sup>2</sup> | OTHER REVENUE ESTIMATED COSTS <sup>2</sup> | TOTAL ESTIMATED COSTS <sup>2</sup> | STATUS      |
|------------|---|--|--|------------------------------------|-------------|
| 20547      | HLT VMS CMS LUS REPLACEMENT             | \$ 388,501   | \$ 326,499                                 | \$ 715,000                         | In Progress |
| 20276      | BRIDGE STATEWIDE WALL INSPECT FY15      | \$ 379,657   | \$ 620,343                                 | \$ 1,000,000                       | In Progress |
| 20225      | SH 16 & SH 21 SYRACUSE TO BRADLEY       | \$ 375,000   | \$ 7,975,242                               | \$ 8,350,242                       | In Progress |
| 18050      | SH 14 & SH 257 SIGNALIZATION            | \$ 349,682   | \$ 1,324                                   | \$ 351,006                         | In Progress |
| 19186      | SH52/CR12.5 INTERSECTION - HUDSON       | \$ 349,000   | \$ 0                                       | \$ 349,000                         | In Progress |
| 19237      | SH 257 & CROSSROADS BLVD SIGNAL         | \$ 336,029   | \$ 14,745                                  | \$ 350,774                         | In Progress |
| 19341      | I-70 FIBER VAIL TO GLENWOOD SPRINGS     | \$ 335,000   | \$ 19,926,761                              | \$ 20,261,761                      | In Progress |
| 20287      | I-70 SUMMIT & EAGLE BRIDGE JOINTS       | \$ 334,020   | \$ 3,950,297                               | \$ 4,284,317                       | In Progress |
| 20271      | BRIDGE ON-SYS ASSET MGMT FY15           | \$ 332,554   | \$ 375,446                                 | \$ 708,000                         | In Progress |
| 19476      | R5 FY 14 PRIORITY CULVERTS REGION WIDE  | \$ 331,000   | \$ 1,417,621                               | \$ 1,748,621                       | In Progress |
| 20437      | I-70 HLT GARAGE DOOR AND GENERATOR      | \$ 325,514   | \$ 274,486                                 | \$ 600,000                         | In Progress |
| 20362      | I-25:UPPER LAKE GULCH RD BRIDGE REPAIR  | \$ 324,353   | \$ 763,138                                 | \$ 1,087,491                       | In Progress |
| 20321      | BRIDGE ON-SYS RATING FY15               | \$ 320,263   | \$ 279,737                                 | \$ 600,000                         | In Progress |
| 20497      | ACCESS CONTROL ON US 34 AT 71ST STREET  | \$ 308,017   | \$ 0                                       | \$ 308,017                         | In Progress |
| 19875      | I-70 GW CANYON VARIABLE SPEED SIGNING   | \$ 302,891   | \$ 0                                       | \$ 302,891                         | In Progress |
| 19578      | POWERS BLVD. AUXILIARY LANE (PART II)   | \$ 300,000   | \$ 3,318,080                               | \$ 3,618,080                       | In Progress |
| 20253      | US 24E I-17-A BRIDGE REHABILITATION     | \$ 300,000   | \$ 950,000                                 | \$ 1,250,000                       | In Progress |
| 19500      | SH21-ACCEL/DECEL LANES MP 141.7-148.7   | \$ 293,794   | \$ 3,937,701                               | \$ 4,231,495                       | In Progress |
| 20110      | ROCKFALL MITIGATION ON US6 PROJECT 3    | \$ 279,970   | \$ 1,223,654                               | \$ 1,503,624                       | In Progress |
| 19188      | SH 121 AT WATERTON ROAD - JEFFERSON CO  | \$ 276,378   | \$ 0                                       | \$ 276,378                         | In Progress |
| 19772      | SH 340 KINGSVIEW INTERSECTION           | \$ 274,068   | \$ 867,389                                 | \$ 1,141,457                       | In Progress |
| 18157      | I-70 GAME FENCE - GARFIELD COUNTY       | \$ 265,000   | \$ 0                                       | \$ 265,000                         | In Progress |
| 19305      | US 550 CRIBWALLS PH III                 | \$ 260,000   | \$ 0                                       | \$ 260,000                         | In Progress |
| 19522      | SH 21 AND OLD RANCH INTERCHANGE         | \$ 258,208   | \$ 11,279,443                              | \$ 11,537,651                      | In Progress |
| 19109      | US 550 DESIGN MP 2.7 TO CR 302          | \$ 258,000   | \$ 1,842,750                               | \$ 2,100,750                       | In Progress |
| 19451      | BBAV STORAGE FACILITY                   | \$ 251,000   | \$ 173,893                                 | \$ 424,893                         | In Progress |
| 19910      | SH 9 CO RIVER SOUTH WILDLIFE & SAFETY   | \$ 250,000   | \$ 51,469,747                              | \$ 51,719,747                      | In Progress |
| 18797      | SH 94, JCT US 24 EAST TO ELLICOTT       | \$ 250,000   | \$ 7,932,781                               | \$ 8,182,781                       | In Progress |
| 19187      | I-225:I-25 TO YOSEMITE ST               | \$ 250,000   | \$ 1,036,000                               | \$ 1,286,000                       | In Progress |
| 19396      | R5 FY 13 PASSING LANE AND TURNOUT STUDY | \$ 250,000   | \$ 0                                       | \$ 250,000                         | In Progress |
| 20169      | I-70 GARFIELD COUNTY INTCHGS-NEW CASTLE | \$ 249,269   | \$ 0                                       | \$ 249,269                         | In Progress |
| 19397      | SH 145 AT CR P SAFETY IMPROVEMENTS      | \$ 228,700   | \$ 0                                       | \$ 228,700                         | In Progress |
| 19876      | US 160 WOLF CREEK TUNNEL LIGHTING       | \$ 228,032   | \$ 1,308,635                               | \$ 1,536,667                       | In Progress |
| 14933      | SH 50 PE CORRIDOR                       | \$ 225,000   | \$ 3,050,000                               | \$ 3,275,000                       | In Progress |
| 19914      | I-70 MESA AND GARFIELD COUNTY RAMP STR. | \$ 222,789   | \$ 1,675,175                               | \$ 1,897,964                       | In Progress |
| 19796      | SH 145 DOLORES SIDEWALK RAMPS           | \$ 222,000   | \$ 0                                       | \$ 222,000                         | In Progress |
| 19770      | US 6 CLIFTON PEL STUDY                  | \$ 200,000   | \$ 250,000                                 | \$ 450,000                         | In Progress |
| 18520      | I-70 EXIT 49 GRAND MESA                 | \$ 200,000   | \$ 75,000                                  | \$ 275,000                         | In Progress |
| 19905      | US24G AND JUDGE ORR INTER. IMPROVEMENTS | \$ 200,000   | \$ 0                                       | \$ 200,000                         | In Progress |
| 20142      | SH 133 MCCLURE PASS SLIP                | \$ 200,000   | \$ 0                                       | \$ 200,000                         | In Progress |
| 20715      | SH 52: ANTELOPE CREEK CBC               | \$ 200,000   | \$ 0                                       | \$ 200,000                         | In Progress |
| 19983      | SH 86 RAMAH RD. EAST                    | \$ 188,277   | \$ 5,808,371                               | \$ 5,996,648                       | In Progress |
| 19102      | R5 FY 13 ENVIRONMENTAL DESIGN           | \$ 187,104   | \$ 0                                       | \$ 187,104                         | In Progress |
| 20264      | I-70 EAGLE COUNTY BRIDGE MAINT PREVENT  | \$ 175,800   | \$ 2,085,438                               | \$ 2,261,238                       | In Progress |
| 17778      | I-70 GAME FENCE-EAGLE COUNTY            | \$ 175,000   | \$ 0                                       | \$ 175,000                         | In Progress |

**PROJECTS FUNDED BY FASTER SAFETY REVENUE  
PROJECT STATUS AND ESTIMATED COSTS  
AS OF MARCH 31, 2015**

| PROJECT ID | PROJECT DESCRIPTION <sup>1</sup>         | FASTER SAFETY REVENUE ESTIMATED COSTS <sup>2</sup> | OTHER REVENUE ESTIMATED COSTS <sup>2</sup> | TOTAL ESTIMATED COSTS <sup>2</sup> | STATUS      |
|------------|--|--|--|------------------------------------|-------------|
| 19961      | ADAPTIVE SIGNALS SH 119                  | \$ 167,999   | \$ 1,512,001                               | \$ 1,680,000                       | In Progress |
| 19195      | I25A PUEBLO COORIDOR DESIGN              | \$ 150,000   | \$ 400,000                                 | \$ 550,000                         | In Progress |
| 19103      | R5 FY 13 GEOTECH DESIGN                  | \$ 142,500   | \$ 0                                       | \$ 142,500                         | In Progress |
| 19417      | I-270: VASQUEZ INTERCHANGE STUDY         | \$ 131,500   | \$ 0                                       | \$ 131,500                         | In Progress |
| 19900      | RAMP BRIDGE PREV MAINT- I225 NORTH       | \$ 118,665   | \$ 2,072,496                               | \$ 2,191,161                       | In Progress |
| 20066      | US50 @ COTOPAXI, STR.K-14-B REHAB.       | \$ 115,192   | \$ 570,018                                 | \$ 685,210                         | In Progress |
| 19901      | RAMP BRIDGE PREV MAINT-I70/PENA BLVD     | \$ 110,322   | \$ 1,721,172                               | \$ 1,831,494                       | In Progress |
| 20059      | ADAPTIVE SIGNALS US 287                  | \$ 110,000   | \$ 990,000                                 | \$ 1,100,000                       | In Progress |
| 19762      | SH 151 CR 521 INTERSECTION IMPROVEMENTS  | \$ 102,339   | \$ 735,417                                 | \$ 837,756                         | In Progress |
| 13600      | NON STRAT ENVIRONMENTAL MITIGATION FUND  | \$ 88,036  | \$ 5,059,786                               | \$ 5,147,822                       | In Progress |
| 19646      | I-70 RIFLE TO SILT SLAB REPLACEMENT      | \$ 83,065  | \$ 5,760,832                               | \$ 5,843,897                       | In Progress |
| 18389      | FOOTHILLS PARKWAY OP IMP: DIAG HWY       | \$ 80,000  | \$ 678,938                                 | \$ 758,938                         | In Progress |
| 15954      | I-70 - MTN CORRIDOR CSS                  | \$ 75,000  | \$ 5,105,000                               | \$ 5,180,000                       | In Progress |
| 20248      | BRIDGE REPLACEMENT: SH30(F-17-GP)        | \$ 60,000  | \$ 200,000                                 | \$ 260,000                         | In Progress |
| 19589      | C470 RAMPS OVER I25 BRIDGE REPAIRS       | \$ 59,328  | \$ 1,122,608                               | \$ 1,181,936                       | In Progress |
| 19708      | US 40 STEAMBOAT EAST & WEST RESURFACING  | \$ 55,805  | \$ 7,890,972                               | \$ 7,946,777                       | In Progress |
| 19499      | WADSWORTH RIGHT TURN LANE EXTENSIONS     | \$ 49,148  | \$ 0                                       | \$ 49,148                          | In Progress |
| 18904      | IMPROVEMENTS AT US50 AND SH69            | \$ 41,279  | \$ 180,414                                 | \$ 221,693                         | In Progress |
| 19029      | I-70 SEIBERT-EAST                        | \$ 40,873  | \$ 27,100,958                              | \$ 27,141,831                      | In Progress |
| 20168      | I-70 GLENWOOD CANYON PHASE 6             | \$ 35,398  | \$ 9,928,259                               | \$ 9,963,657                       | In Progress |
| 19954      | SH160-CR450 INTSEC IMPROVEMENTS RAMP     | \$ 30,600  | \$ 125,400                                 | \$ 156,000                         | In Progress |
| 19726      | FY14 DENVER TRAFFIC SIGNALS              | \$ 26,200  | \$ 128,140                                 | \$ 154,340                         | In Progress |
| 12458      | FT. MORGAN TO BRUSH                      | \$ 16,200  | \$ 865,620                                 | \$ 881,820                         | In Progress |
| 19655      | I-25, BUTTE CREEK SOUTH                  | \$ 12,746  | \$ 11,321,626                              | \$ 11,334,372                      | In Progress |
| 19202      | US 160/491 SL TO TOWAOC                  | \$ 11,100  | \$ 100,000                                 | \$ 111,100                         | In Progress |
| 19128      | I-25 - PINON NORTH (MP 108.46-MP 119.30. | \$ 10,126  | \$ 14,549,990                              | \$ 14,560,116                      | In Progress |
| 19652      | I-25 NORTH OF TRINIDAD                   | \$ 10,000  | \$ 7,130,356                               | \$ 7,140,356                       | In Progress |
| 19935      | SH350 LAS ANIMAS COUNTY LINE SOUTH       | \$ 9,810   | \$ 6,259,685                               | \$ 6,269,495                       | In Progress |
| 20338      | US 550 RED MTN PASS CRIBWALL REPAIR MP 8 | \$ 6,663   | \$ 15,919                                  | \$ 22,582                          | In Progress |
| 19342      | US6:SWAN MTN RD SIGNAL REPLACEMENT       | \$ 6,574   | \$ 298,820                                 | \$ 305,394                         | In Progress |
| 20167      | SH 133 REDSTONE NORTH AND SOUTH          | \$ 5,163   | \$ 4,949,511                               | \$ 4,954,674                       | In Progress |
| 19217      | SH 13 SOUTH OF CRAIG RESURFACING         | \$ 3,786   | \$ 4,368,506                               | \$ 4,372,292                       | In Progress |

SOURCE: Colorado Department of Transportation, June 2015. CDOT compiled this information in June 2015 to reflect the status, as of March 31, 2015, of all projects that were earmarked for FASTER safety revenue in Fiscal Year 2010 through March 31, 2015. Due to the nature of CDOT's budgeting processes and recordkeeping practices, some of the data here—in the aggregate and for individual projects—will be different than data cited in the audit report, which reflects aggregate numbers and project statuses through the end of Fiscal Year 2014.

<sup>1</sup> This list does not include the projects that received FASTER safety revenue via a cost center or pool project.

<sup>2</sup> The amounts listed under “FASTER Safety Revenue Estimated Costs,” “Other Revenue Estimated Costs,” and “Total Estimated Costs” are equal to actual expenditures for projects that are Completed. The amounts are equal to estimated budgets, as of March 31, 2015, for projects that are In Progress.

<sup>3</sup> Project 17516 was funded by FASTER Transit and FASTER Safety and thus appears both on this list and the FASTER Transit Project List. The FASTER Transit amounts in this list are included in the “Other Revenue Estimated Costs.”

# APPENDIX C



**PROJECTS FUNDED BY FASTER TRANSIT REVENUE  
PROJECT STATUS AND ESTIMATED COSTS  
AS OF MARCH 31, 2015**

| PROJECT ID | PROJECT DESCRIPTION                      | FASTER TRANSIT REVENUE ESTIMATED COSTS <sup>1</sup> | OTHER REVENUE ESTIMATED COSTS <sup>1</sup> | TOTAL ESTIMATED COSTS <sup>1</sup> | STATUS    |
|------------|--|---|--|------------------------------------|-----------|
| 19466      | SH 82 AABC PED UNDERPASS TRANSIT         | \$ 1,500,000  | \$ 0                                       | \$ 1,500,000                       | Completed |
| 18497      | RFTA - INTERREGIONAL ITS PURCHASE        | \$ 1,000,000  | \$ 0                                       | \$ 1,000,000                       | Completed |
| 18519      | AVON TRANSPORTATION OP FACILITY PH 1     | \$ 1,000,000  | \$ 0                                       | \$ 1,000,000                       | Completed |
| 18605      | LIGHT RAIL SHELTER IMPROVEMENTS          | \$ 516,800  | \$ 0                                       | \$ 516,800                         | Completed |
| 18494      | STEAMBOAT TRANSIT-PAVMNT/HYBRID BUS      | \$ 504,000  | \$ 0                                       | \$ 504,000                         | Completed |
| 18518      | CITY OF FT COLLINS BUS REPLACEMENT       | \$ 500,000  | \$ 0                                       | \$ 500,000                         | Completed |
| 18505      | MMT-VANPOOL REPLACEMENT - 34 VANS        | \$ 363,280  | \$ 0                                       | \$ 363,280                         | Completed |
| 18410      | GVT CONST OF CNG BUS MTC. FACILITY       | \$ 300,000  | \$ 0                                       | \$ 300,000                         | Completed |
| 18948      | 2013 FASTER - VEHICLE REPLACEMENT        | \$ 300,000  | \$ 0                                       | \$ 300,000                         | Completed |
| 18491      | TELLURIDE REPLACE 37 PASS BUS            | \$ 268,800  | \$ 0                                       | \$ 268,800                         | Completed |
| 18368      | G.V.TRANSIT BUS STOPS-NORTH AVE GJ       | \$ 266,445  | \$ 0                                       | \$ 266,445                         | Completed |
| 18517      | CITY OF FOUNTAIN PURCHASE 3 BUSES        | \$ 264,000  | \$ 0                                       | \$ 264,000                         | Completed |
| 17849      | ESTES PARK TRANSIT HUB                   | \$ 245,000  | \$ 1,117,250                               | \$ 1,362,250                       | Completed |
| 18495      | SPECIAL TRANSIT CNG PARA VEHICLE         | \$ 173,257  | \$ 0                                       | \$ 173,257                         | Completed |
| 18637      | FASTER CITY ASPEN                        | \$ 169,600  | \$ 0                                       | \$ 169,600                         | Completed |
| 18947      | 2013 FASTER - REPLACE. ONE BLUEBIRD BUS  | \$ 169,558  | \$ 0                                       | \$ 169,558                         | Completed |
| 18526      | BUS SHELTER REPLACEMENTS:WHEAT RIDGE     | \$ 168,380  | \$ 0                                       | \$ 168,380                         | Completed |
| 18514      | BLACKHAWK TRANSP. AUTHOR BUS REPLACEMENT | \$ 164,000  | \$ 0                                       | \$ 164,000                         | Completed |
| 18481      | SUMMIT STAGE TRANSIT MID LIFE REHAB      | \$ 144,000  | \$ 0                                       | \$ 144,000                         | Completed |
| 18510      | CTY DURANGO CAPITAL PURCHASE 2012        | \$ 131,575  | \$ 0                                       | \$ 131,575                         | Completed |
| 18515      | CITY GREELEY PURCHASE BUS                | \$ 129,460  | \$ 0                                       | \$ 129,460                         | Completed |
| 18616      | MOUNTAIN METRO TRANSIT FACILITY UPGRADE  | \$ 124,537  | \$ 0                                       | \$ 124,537                         | Completed |
| 18502      | MTN METRO ADA VEHICLE REPLACEMENT 2012   | \$ 112,368  | \$ 0                                       | \$ 112,368                         | Completed |
| 18994      | DURANGO TROLLEY REPLACE FASTER           | \$ 112,000  | \$ 0                                       | \$ 112,000                         | Completed |
| 18508      | EAGLE CO RTA ITS AUTO COUNTERS           | \$ 108,000  | \$ 0                                       | \$ 108,000                         | Completed |
| 18984      | MOUNTAIN VILLAGE HI SPD CONV FASTER      | \$ 100,450  | \$ 0                                       | \$ 100,450                         | Completed |
| 18369      | US 6 WOLCOTT WEST                        | \$ 100,000  | \$ 2,419,679                               | \$ 2,519,679                       | Completed |
| 18328      | GET BUS STOP IMPROVEMENTS                | \$ 98,180   | \$ 0                                       | \$ 98,180                          | Completed |
| 18741      | CHEYENNE WELLS TRANSIT GARAGE            | \$ 97,311   | \$ 0                                       | \$ 97,311                          | Completed |
| 18499      | NECALG VEHICLE PURCHASE REGIONAL SERVICE | \$ 95,998   | \$ 0                                       | \$ 95,998                          | Completed |
| 18509      | CTY OF DURANGO CAPITAL PURCHASES 2011    | \$ 80,900   | \$ 0                                       | \$ 80,900                          | Completed |
| 18507      | FREX ANNUAL CAPPREVMINT PROGRAM - 2011   | \$ 65,788   | \$ 0                                       | \$ 65,788                          | Completed |
| 19538      | BLACK HAWK 2 ROT.LIFT/ALIGN.EQUIPMENT    | \$ 59,755   | \$ 0                                       | \$ 59,755                          | Completed |
| 18480      | TOWN OF BRECKENRIDGE REHAB TRANSIT COACH | \$ 58,862   | \$ 0                                       | \$ 58,862                          | Completed |
| 18636      | FASTER HINSDALE COUNTY                   | \$ 49,600   | \$ 0                                       | \$ 49,600                          | Completed |
| 18949      | 2013 FASTER-REPLACEMENT 1 BODY ON CHAS.  | \$ 49,600   | \$ 0                                       | \$ 49,600                          | Completed |
| 18504      | MTN METRO ADA BUS REPACE LOC MATCH       | \$ 46,820   | \$ 0                                       | \$ 46,820                          | Completed |
| 18638      | FASTER MOFFAT COUNTY                     | \$ 45,988   | \$ 0                                       | \$ 45,988                          | Completed |
| 18490      | TOWN OF BRECKENRIDGE RADIOS              | \$ 44,477   | \$ 0                                       | \$ 44,477                          | Completed |
| 18348      | FASTER TRANS CHAFFEE SHUTTLE CTR (FY10)  | \$ 40,000   | \$ 0                                       | \$ 40,000                          | Completed |

**PROJECTS FUNDED BY FASTER TRANSIT REVENUE  
PROJECT STATUS AND ESTIMATED COSTS  
AS OF MARCH 31, 2015**

| PROJECT ID         | PROJECT DESCRIPTION                      | FASTER TRANSIT REVENUE ESTIMATED COSTS <sup>1</sup> | OTHER REVENUE ESTIMATED COSTS <sup>1</sup> | TOTAL ESTIMATED COSTS <sup>1</sup> | STATUS      |
|--------------------|--|---|--|------------------------------------|-------------|
| 18513              | BENT CO HEALTH CARE CTR 11 PASS VAN      | \$ 36,254   | \$ 0                                       | \$ 36,254                          | Completed   |
| 18498              | PUEBLO SRDA 3 PARA T. BUSES LOCAL MATCH  | \$ 28,569   | \$ 0                                       | \$ 28,569                          | Completed   |
| 18487              | KIOWA CO PURCHASE 12 PASS VAN            | \$ 28,071   | \$ 0                                       | \$ 28,071                          | Completed   |
| 18988              | MMT PLANNING STUDIES FASTER              | \$ 25,600   | \$ 0                                       | \$ 25,600                          | Completed   |
| 18483              | SRC 5310 LOCAL MATCH FOR 3 12 PASS VANS  | \$ 25,215   | \$ 0                                       | \$ 25,215                          | Completed   |
| 18946              | 2013 FASTER-PUR./INSTALL 2ND LUBE REEL   | \$ 25,200   | \$ 0                                       | \$ 25,200                          | Completed   |
| 18773              | TRAC PERF. MEAS.                         | \$ 25,000   | \$ 0                                       | \$ 25,000                          | Completed   |
| 18493              | SUCAP BUS 2012                           | \$ 9,199  | \$ 0                                       | \$ 9,199                           | Completed   |
| 18503              | MTN METRO ADA BUSES FARE BOX LOC MATCH   | \$ 4,860  | \$ 0                                       | \$ 4,860                           | Completed   |
| 18340              | US 85 PARK & RIDE, FT. LUPTON AND EVANS  | \$ 5,354,034  | \$ 333,615                                 | \$ 5,687,649                       | In Progress |
| 17516 <sup>2</sup> | US36 MANAGED LANE RECONSTRUCTION         | \$ 4,000,000  | \$ 229,602,516                             | \$ 233,602,516                     | In Progress |
| 18433              | DUS RENOVATION PROJECT                   | \$ 4,000,000  | \$ 1,000,000                               | \$ 5,000,000                       | In Progress |
| 20829              | RTD 2011 FASTER DOWNTOWN DENVER CIRCULAR | \$ 3,900,000  | \$ 0                                       | \$ 3,900,000                       | In Progress |
| 18695              | I-25: US 36 TO 120TH AVENUE (CDOT)       | \$ 3,500,000  | \$ 0                                       | \$ 3,500,000                       | In Progress |
| 20468              | RTD CIVIC CENTER STATION RENOVATION. THE | \$ 3,000,000  | \$ 0                                       | \$ 3,000,000                       | In Progress |
| 18506              | I-70 AGS FEASIBILITY STUDY               | \$ 1,830,000  | \$ 0                                       | \$ 1,830,000                       | In Progress |
| 18346              | FASTER TRANSIT SMART 160 PATH            | \$ 1,700,000  | \$ 495,500                                 | \$ 2,195,500                       | In Progress |
| 20470              | RTD LT RAIL MANUAL-POWER EMERG UPGRADE   | \$ 1,600,000  | \$ 0                                       | \$ 1,600,000                       | In Progress |
| 20064              | ARVADA BUS TRANSFER FACILITY             | \$ 1,506,994  | \$ 0                                       | \$ 1,506,994                       | In Progress |
| 18909              | INTERREGIONAL CONNECTIVITY STUDY         | \$ 1,500,000  | \$ 253,809                                 | \$ 1,753,809                       | In Progress |
| 18565              | 104TH AVE PARK-N-RIDE @ COLORADO         | \$ 1,320,000  | \$ 0                                       | \$ 1,320,000                       | In Progress |
| 20149              | GREELEY EVANS TRANSIT HUB                | \$ 1,176,000  | \$ 0                                       | \$ 1,176,000                       | In Progress |
| 20335              | RFTA RUBEY PARK TRANSIT CENTER           | \$ 1,000,000  | \$ 0                                       | \$ 1,000,000                       | In Progress |
| 20469              | RTD THORNTON PNR EXPANSION - I-25 @ 88TH | \$ 997,404  | \$ 0                                       | \$ 997,404                         | In Progress |
| 20062              | HPTE US 36 PHASE II TO FOOTHILLS BLVD    | \$ 963,610  | \$ 56,152,744                              | \$ 57,116,354                      | In Progress |
| 18406              | US 285 - PINE JUNCTION PARK N RIDE (LOCA | \$ 960,000  | \$ 0                                       | \$ 960,000                         | In Progress |
| 20468              | RTD CIVIC CENTER STATION RENOVATION. THE | \$ 934,806  | \$ 0                                       | \$ 934,806                         | In Progress |
| 18325              | SOUTH TRANSIT CENTER PARK & RIDE         | \$ 820,430  | \$ 0                                       | \$ 820,430                         | In Progress |
| 20828              | RFTA CARBONDALE PNR EXPANSION - FASTER   | \$ 802,050  | \$ 0                                       | \$ 802,050                         | In Progress |
| 18749              | WEST GRAND JUNCTION TRANSFER SITE        | \$ 800,000  | \$ 0                                       | \$ 800,000                         | In Progress |
| 20445              | 2015 FASTER MMT VEHICLE REPLACEMENTS     | \$ 765,000  | \$ 0                                       | \$ 765,000                         | In Progress |
| 18945              | 2013 FASTER - 2 BUS REPLACEMENTS         | \$ 704,000  | \$ 0                                       | \$ 704,000                         | In Progress |
| 19088              | RTD CENTRAL CORRIDOR LRT IMPROVEMENTS    | \$ 692,000  | \$ 0                                       | \$ 692,000                         | In Progress |
| 18935              | 2013 FASTER - 36 COMMUTING SOLUTIONS     | \$ 624,800  | \$ 0                                       | \$ 624,800                         | In Progress |
| 18326              | SH119 AIRPORT RD PED UNDERPASS           | \$ 610,000  | \$ 1,281,310                               | \$ 1,891,310                       | In Progress |
| 19089              | RTD MAINTENANCE OF WAY BUILDING REHABILI | \$ 496,452  | \$ 0                                       | \$ 496,452                         | In Progress |
| 20881              | RTD SPEER BLVD LIGHT RAIL XING REPAIR    | \$ 470,000  | \$ 0                                       | \$ 470,000                         | In Progress |

**PROJECTS FUNDED BY FASTER TRANSIT REVENUE  
PROJECT STATUS AND ESTIMATED COSTS  
AS OF MARCH 31, 2015**

| PROJECT ID | PROJECT DESCRIPTION                      | FASTER TRANSIT REVENUE ESTIMATED COSTS <sup>1</sup> | OTHER REVENUE ESTIMATED COSTS <sup>1</sup> | TOTAL ESTIMATED COSTS <sup>1</sup> | STATUS      |
|------------|--|---|--|------------------------------------|-------------|
| 20460      | R2 MASS TRANSIT PARK N RIDE FACILITIES   | \$ 460,717  | \$ 0                                       | \$ 460,717                         | In Progress |
| 19567      | BRECKENRIDGE - REPLACEMENT BUSES         | \$ 450,000  | \$ 0                                       | \$ 450,000                         | In Progress |
| 18950      | 2013 FASTER-RTD SE CORRIDOR CC MACHINES  | \$ 440,000  | \$ 0                                       | \$ 440,000                         | In Progress |
| 18986      | MMT VANPOOL REPLACEMENT FASTER           | \$ 409,600  | \$ 0                                       | \$ 409,600                         | In Progress |
| 19013      | ESTES PARK CVB TRANSIT HUB               | \$ 400,000  | \$ 0                                       | \$ 400,000                         | In Progress |
| 18937      | 2013 FASTER - FORT COLLINS - BUSES       | \$ 384,000  | \$ 0                                       | \$ 384,000                         | In Progress |
| 18324      | TRANSIT STOP ENHANCEMENTS                | \$ 380,800  | \$ 0                                       | \$ 380,800                         | In Progress |
| 18330      | 14TH & WALNUT TRANSIT CENTER IMP         | \$ 376,000  | \$ 0                                       | \$ 376,000                         | In Progress |
| 18857      | DENVER B-CYCLE TCSP                      | \$ 361,721  | \$ 716,088                                 | \$ 1,077,809                       | In Progress |
| 17000      | BROADWAY & EUCLID PEDESTRIAN UNDERPASS   | \$ 350,000  | \$ 3,877,280                               | \$ 4,227,280                       | In Progress |
| 20149      | GREELEY EVANS TRANSIT HUB                | \$ 333,885  | \$ 0                                       | \$ 333,885                         | In Progress |
| 19141      | FASTER TAM PILOT PROJECT                 | \$ 310,000  | \$ 0                                       | \$ 310,000                         | In Progress |
| 19324      | FY 2013 SCCOG MULTIMODAL TRANSIT STATION | \$ 310,000  | \$ 0                                       | \$ 310,000                         | In Progress |
| 19284      | SALESFORCE FOR DTR                       | \$ 299,500  | \$ 0                                       | \$ 299,500                         | In Progress |
| 18614      | BLACK FOREST PARK & RIDE FACILITY        | \$ 278,000  | \$ 0                                       | \$ 278,000                         | In Progress |
| 18496      | SILVER KEY - PURCHASE SOFTWARE MODULE    | \$ 273,840  | \$ 0                                       | \$ 273,840                         | In Progress |
| 19711      | NFR PASSENGER RAIL STRATEGY PLAN         | \$ 270,000  | \$ 0                                       | \$ 270,000                         | In Progress |
| 20421      | MMT 2015 FASTER VANPOOL REPLACEMENT      | \$ 216,000  | \$ 0                                       | \$ 216,000                         | In Progress |
| 19510      | CRIPPLE CREEK FACILITIES AND EQUIP       | \$ 206,413  | \$ 0                                       | \$ 206,413                         | In Progress |
| 18932      | 2013 FASTER - SNOWMASS - TWO BUSES       | \$ 200,000  | \$ 0                                       | \$ 200,000                         | In Progress |
| 20278      | 2014 SIPA VERTIBA COTRAMS PHASE III DEV  | \$ 200,000  | \$ 0                                       | \$ 200,000                         | In Progress |
| 20816      | 2015 FASTER TRANSFORT FLEX MAINTENANCE   | \$ 200,000  | \$ 0                                       | \$ 200,000                         | In Progress |
| 19542      | MESA CO REPL 7 GVT BUSES                 | \$ 188,040  | \$ 0                                       | \$ 188,040                         | In Progress |
| 19169      | PASSENGER BUS ALAMOSA/GUNNISON TO DENVER | \$ 184,000  | \$ 0                                       | \$ 184,000                         | In Progress |
| 19725      | MMT-FASTER BUS STOP SHELTER REPLACEMENT  | \$ 180,000  | \$ 0                                       | \$ 180,000                         | In Progress |
| 20587      | 2015 MESA FASTER FUNDING FOR BUSES       | \$ 179,724  | \$ 0                                       | \$ 179,724                         | In Progress |
| 20465      | 2015 MTN VILL GOND REHAB-5311 MATCH      | \$ 176,741  | \$ 0                                       | \$ 176,741                         | In Progress |
| 19511      | CRIPPLE CREEK 2 VEH REPL                 | \$ 176,000  | \$ 0                                       | \$ 176,000                         | In Progress |
| 19540      | FT COLLINS MATCH FOR 3 REPL VEHICLES     | \$ 174,624  | \$ 0                                       | \$ 174,624                         | In Progress |
| 18330      | 14TH & WALNUT TRANSIT CENTER IMP         | \$ 170,000  | \$ 0                                       | \$ 170,000                         | In Progress |
| 18931      | 2013 FASTER - STEAMBOAT - ONE BUS        | \$ 163,944  | \$ 0                                       | \$ 163,944                         | In Progress |
| 18992      | MMT ADA VEH REPLACEMENT FASTER           | \$ 162,240  | \$ 0                                       | \$ 162,240                         | In Progress |
| 18993      | MMT ADA VEH REPLACE #2 FASTER            | \$ 162,240  | \$ 0                                       | \$ 162,240                         | In Progress |
| 19513      | COLO SPRINGS TVM'S                       | \$ 160,000  | \$ 0                                       | \$ 160,000                         | In Progress |
| 19372      | UNION HAWK SIGNAL PROJECT                | \$ 152,948  | \$ 0                                       | \$ 152,948                         | In Progress |
| 19022      | DENVER B-CYCLE BICYCLES                  | \$ 142,080  | \$ 0                                       | \$ 142,080                         | In Progress |
| 19530      | BLACK HAWK 1 VEHICLE REPL                | \$ 136,000  | \$ 0                                       | \$ 136,000                         | In Progress |
| 18995      | COMM OF CARING VEH PURCHASE FASTER       | \$ 134,400  | \$ 0                                       | \$ 134,400                         | In Progress |
| 19575      | CRESTED BUTTE 38 FT BUS REPL #2          | \$ 132,000  | \$ 0                                       | \$ 132,000                         | In Progress |
| 18329      | BUS STOP IMPROVEMENT PROGRAM             | \$ 128,800  | \$ 0                                       | \$ 128,800                         | In Progress |
| 19532      | CRESTED BUTTE 38 FT BUS REPL             | \$ 128,000  | \$ 0                                       | \$ 128,000                         | In Progress |
| 18639      | FASTER ALL POINTS TRANSIT                | \$ 124,274  | \$ 0                                       | \$ 124,274                         | In Progress |

**PROJECTS FUNDED BY FASTER TRANSIT REVENUE  
PROJECT STATUS AND ESTIMATED COSTS  
AS OF MARCH 31, 2015**

| PROJECT ID | PROJECT DESCRIPTION                      | FASTER TRANSIT REVENUE ESTIMATED COSTS <sup>1</sup> | OTHER REVENUE ESTIMATED COSTS <sup>1</sup> | TOTAL ESTIMATED COSTS <sup>1</sup> | STATUS      |
|------------|--|---|--|------------------------------------|-------------|
| 19099      | WHEAT RIDGE BUS BENCHES                  | \$ 121,531  | \$ 0                                       | \$ 121,531                         | In Progress |
| 18398      | SH119: BIKE/PED UNDERPASS: S/O HOVER     | \$ 120,000  | \$ 10,416                                  | \$ 130,416                         | In Progress |
| 18512      | ARCHULETA PURCHASE 21 PASS GREEN BUS     | \$ 120,000  | \$ 0                                       | \$ 120,000                         | In Progress |
| 18934      | 2013 FASTER - ASPEN - VEHICLES           | \$ 120,000  | \$ 0                                       | \$ 120,000                         | In Progress |
| 19516      | COLO SPRINGS ITS SOFTWARE UPGRADE        | \$ 120,000  | \$ 0                                       | \$ 120,000                         | In Progress |
| 20152      | TRANSFORT NETWORK MANAGEMENT SYSTEM      | \$ 120,000  | \$ 0                                       | \$ 120,000                         | In Progress |
| 18938      | 2013 FASTER - NECALG - VEHICLES          | \$ 115,920  | \$ 0                                       | \$ 115,920                         | In Progress |
| 20553      | FASTER-MMT-STATION RELOCATION STUDY      | \$ 112,000  | \$ 0                                       | \$ 112,000                         | In Progress |
| 19981      | CITY OF MONTROSE STREETScape PROJECT     | \$ 104,000  | \$ 0                                       | \$ 104,000                         | In Progress |
| 19533      | CRESTED BUTTE 26 FT BUS REPL             | \$ 103,000  | \$ 0                                       | \$ 103,000                         | In Progress |
| 18933      | 2013 FASTER - RFTA - FLUIDS MANAGMENT    | \$ 100,000  | \$ 0                                       | \$ 100,000                         | In Progress |
| 19541      | GREELEY AUTO FARE EQUIP                  | \$ 100,000  | \$ 0                                       | \$ 100,000                         | In Progress |
| 19573      | TOWN OF AVON BUS REPL                    | \$ 100,000  | \$ 0                                       | \$ 100,000                         | In Progress |
| 20957      | 2015 FASTER OPERATING - RFTA             | \$ 100,000  | \$ 0                                       | \$ 100,000                         | In Progress |
| 18500      | MTN METRO VOICE RECORDER LOCAL MATCH     | \$ 99,200   | \$ 0                                       | \$ 99,200                          | In Progress |
| 18351      | FASTER TRANS LA PLATA PARK-N-RIDE (FY12) | \$ 96,000   | \$ 0                                       | \$ 96,000                          | In Progress |
| 19503      | TELLURIDE 1 BUS REPL                     | \$ 96,000   | \$ 0                                       | \$ 96,000                          | In Progress |
| 19506      | SILVER KEY 2 BOC REPL                    | \$ 96,000   | \$ 0                                       | \$ 96,000                          | In Progress |
| 19512      | COLO SPRINGS VANPOOL ITS SOFTWARE REPL   | \$ 80,000   | \$ 0                                       | \$ 80,000                          | In Progress |
| 19517      | COLO SPRINGS ITS HARDWARE REPL           | \$ 80,000   | \$ 0                                       | \$ 80,000                          | In Progress |
| 18944      | 2013 FASTER- ONE CALL, ONE CLICK EQUIP   | \$ 74,280   | \$ 0                                       | \$ 74,280                          | In Progress |
| 18501      | MTN METRO VARIABLE MESS LOCAL MATCH      | \$ 72,000   | \$ 0                                       | \$ 72,000                          | In Progress |
| 19539      | DTR ICB BUS EXP                          | \$ 70,361   | \$ 0                                       | \$ 70,361                          | In Progress |
| 19507      | SCCOG 1 MV-1 REPL                        | \$ 67,200   | \$ 0                                       | \$ 67,200                          | In Progress |
| 19545      | STEAMBOAT SPGS GPS PURCH AND INSTALL     | \$ 65,683   | \$ 0                                       | \$ 65,683                          | In Progress |
| 19505      | SILVER KEY 2 NON-ADA MINIVAN REPL        | \$ 65,600   | \$ 0                                       | \$ 65,600                          | In Progress |
| 19547      | NFRMPO REPL 36 VANPOOL VEHICLES          | \$ 64,000   | \$ 0                                       | \$ 64,000                          | In Progress |
| 20446      | 2015 FASTER DURANGO BOC                  | \$ 64,000   | \$ 0                                       | \$ 64,000                          | In Progress |
| 18633      | BIKE SHARE STATIONS                      | \$ 61,326   | \$ 0                                       | \$ 61,326                          | In Progress |
| 19536      | SUMMIT COUNTY 1 PASS. COUNTING SOFTWARE  | \$ 60,000   | \$ 0                                       | \$ 60,000                          | In Progress |
| 19526      | SUMMIT COUNTY 2 BICYCLE RACKS            | \$ 56,800   | \$ 0                                       | \$ 56,800                          | In Progress |
| 18940      | 2013 FASTER - VIA MOBILITY - BOC         | \$ 54,400   | \$ 0                                       | \$ 54,400                          | In Progress |
| 19502      | NEIGHBOR TO NEIGHBOR ICB REPL            | \$ 52,000   | \$ 0                                       | \$ 52,000                          | In Progress |
| 19525      | ECCOG TYPE II REPL VEHICLE               | \$ 52,000   | \$ 0                                       | \$ 52,000                          | In Progress |
| 18943      | 2013 FASTER - NWCCOG - 1C/1C SYSTEM      | \$ 50,000   | \$ 0                                       | \$ 50,000                          | In Progress |
| 19529      | ASPEN 1 BUS AND 2 SHUTTLE REPL           | \$ 50,000   | \$ 0                                       | \$ 50,000                          | In Progress |
| 19543      | RFTA 4 VEHICLE REPL                      | \$ 50,000   | \$ 0                                       | \$ 50,000                          | In Progress |
| 19544      | SNOWMASS 4 LT DUTY MED BOC VANS          | \$ 50,000   | \$ 0                                       | \$ 50,000                          | In Progress |
| 19574      | EAGLE COUNTY CUTAWAY REPL                | \$ 50,000   | \$ 0                                       | \$ 50,000                          | In Progress |
| 18983      | NEIGHBOR ADA-ACC VAN REPLACE FASTER      | \$ 48,000   | \$ 0                                       | \$ 48,000                          | In Progress |
| 20444      | GREELEY 2015 FASTER PARATRANSIT MATCH    | \$ 47,099   | \$ 0                                       | \$ 47,099                          | In Progress |
| 19736      | SUCAP - ICB USED BUS PURCHASE            | \$ 44,000   | \$ 0                                       | \$ 44,000                          | In Progress |
| 18957      | 2013 FASTER - SNOWMASS - BOC VEHICLE     | \$ 42,560   | \$ 0                                       | \$ 42,560                          | In Progress |



**PROJECTS FUNDED BY FASTER TRANSIT REVENUE  
PROJECT STATUS AND ESTIMATED COSTS  
AS OF MARCH 31, 2015**

| PROJECT ID | PROJECT DESCRIPTION                      | FASTER TRANSIT REVENUE ESTIMATED COSTS <sup>1</sup> | OTHER REVENUE ESTIMATED COSTS <sup>1</sup> | TOTAL ESTIMATED COSTS <sup>1</sup> | STATUS      |
|------------|--|---|--|------------------------------------|-------------|
| 19546      | GREELEY 3 PARA/DRS VEHICLE REPL          | \$ 42,053   | \$ 0                                       | \$ 42,053                          | In Progress |
| 19233      | SRC TRANSIT PROJECT                      | \$ 41,344   | \$ 0                                       | \$ 41,344                          | In Progress |
| 19630      | TRANS. INVESTMENT TOOLKIT FASTER         | \$ 40,000   | \$ 0                                       | \$ 40,000                          | In Progress |
| 20367      | PARK-N-RIDE, I-25 & TEJON EXPANSION STY  | \$ 40,000   | \$ 0                                       | \$ 40,000                          | In Progress |
| 20578      | SNOWMASS 2015 FASTER 1 BOC REPL          | \$ 40,000   | \$ 0                                       | \$ 40,000                          | In Progress |
| 18930      | 2013 FASTER - ALL POINTS TRANSIT         | \$ 32,480   | \$ 0                                       | \$ 32,480                          | In Progress |
| 18981      | SRDA PURCH 2 VEH FASTER                  | \$ 31,776   | \$ 0                                       | \$ 31,776                          | In Progress |
| 19727      | ERNST & YOUNG AGS FINANCIAL REVIEW       | \$ 29,992   | \$ 0                                       | \$ 29,992                          | In Progress |
| 19514      | COLO SPRINGS METRO MOB VEH REPL          | \$ 28,000   | \$ 0                                       | \$ 28,000                          | In Progress |
| 18685      | ADVANCED GUIDEWAY SYSTEM SUPPORT         | \$ 25,000   | \$ 0                                       | \$ 25,000                          | In Progress |
| 19518      | AMBLICAB 2 BOC REPL, 1 EXP (FTA MATCH)   | \$ 21,120   | \$ 0                                       | \$ 21,120                          | In Progress |
| 19508      | PROWERS CNTY 2 BOC REPL                  | \$ 20,809   | \$ 0                                       | \$ 20,809                          | In Progress |
| 19528      | ALL POINTS 7 REPL BUSES                  | \$ 20,320   | \$ 0                                       | \$ 20,320                          | In Progress |
| 18615      | MMT-DOWNTOWN BUS TERMINAL RENOVATION     | \$ 20,000   | \$ 0                                       | \$ 20,000                          | In Progress |
| 18698      | PUEBLO TRANSIT-DOWNTOWN TERMINAL RENOVAT | \$ 20,000   | \$ 0                                       | \$ 20,000                          | In Progress |
| 18936      | 2013 FASTER - EGO CARSHARE               | \$ 18,174   | \$ 0                                       | \$ 18,174                          | In Progress |
| 20247      | COTRAMS LICENSING 2014                   | \$ 16,500   | \$ 0                                       | \$ 16,500                          | In Progress |
| 19955      | CITY OF MONTROSE SHELTER MATCH           | \$ 13,750   | \$ 0                                       | \$ 13,750                          | In Progress |
| 18511      | ALL PTS. TRANSIT 10 PASS BUS FOR NORWOOD | \$ 11,200   | \$ 0                                       | \$ 11,200                          | In Progress |
| 20577      | ECCOG 2015 FASTER 1 ADA BOC REPL         | \$ 9,200  | \$ 0                                       | \$ 9,200                           | In Progress |
| 19504      | SUCAP 3 BUS REPL (FTA MATCH)             | \$ 7,680  | \$ 0                                       | \$ 7,680                           | In Progress |

SOURCE: Colorado Department of Transportation (CDOT), June 2015. CDOT compiled this information in June 2015 to reflect the status, as of March 31, 2015, of all projects that were earmarked for FASTER transit revenue in Fiscal Year 2010 through March 31, 2015. Due to the nature of CDOT's budgeting processes and recordkeeping practices, some of the data here—in the aggregate and for individual projects—will be different than data cited in the audit report, which reflects aggregate numbers and project statuses through the end of Fiscal Year 2014.

<sup>1</sup> The amounts listed under “FASTER Transit Revenue Estimated Costs,” “Other Revenue Estimated Costs,” and “Total Estimated Costs” are equal to actual expenditures for projects that are Completed. The amounts are equal to estimated budgets, as of March 31, 2015, for projects that are In Progress.

<sup>2</sup> Project 17516 was funded by FASTER Transit and FASTER Safety and thus appears both on this list and the FASTER Safety Project List. The FASTER Safety amounts in this list are included in the “Other Revenue Estimated Costs.”



# APPENDIX D



SUMMARY OF FINDINGS RELATED TO THE  
SMART GOVERNMENT ACT  
COLLECTION AND USAGE OF THE MOTOR VEHICLE FEES  
CREATED BY THE FASTER ACT OF 2009  
COLORADO DEPARTMENT OF TRANSPORTATION  
AUGUST 2015

The SMART Government Act [Section 2-7-204(5), C.R.S.] requires the State Auditor to annually conduct performance audits of one or more specific programs or services in at least two departments. These audits may include, but are not limited to, the review of:

- The integrity of the department’s performance measures audited.
- The accuracy and validity of the department’s reported results.
- The overall cost and effectiveness of the audited programs or services in achieving legislative intent and the department’s goals.

The performance audit relating to the collection and usage of the motor vehicle fees created by Senate Bill 09-108, known as the Funding Advancements for Surface Transportation and Economic Recovery (FASTER) Act of 2009, was selected for audit work related to the SMART Government Act. Specifically, we evaluated the Colorado Department of Transportation’s (CDOT’s) usage and management of the State’s allocation of FASTER motor vehicle fee revenue.

This document outlines our findings related to the integrity and reliability of performance measurement for CDOT’s usage of the FASTER motor vehicle fee revenue. We have presented our findings as responses to six key questions that can assist legislators and the general public in assessing the value received for the public funds collected from taxpayers under the FASTER fee requirements.

*What is the purpose of this program/service?*

The purpose of creating the FASTER motor vehicle fees, as provided in Section 43-4-801 C.R.S. et seq., is to establish a sustainable funding source to maintain, repair, reconstruct, operate, and improve Colorado’s surface transportation system, including the State’s bridges, roadways, and public transit system. CDOT and local governments are responsible for utilizing the FASTER fee revenue to address the State’s “urgent present need” to complete this work in a strategic, timely, and efficient manner.

*What are the costs to the taxpayers for this program/service?*

The FASTER motor vehicle fees that are collected for use on bridge, road safety, and public transit projects totaled about \$264 million for Fiscal Year 2014. The annual total revenue collected is allocated under a statutory formula to both the State and to local governments, and of the Fiscal Year 2014 FASTER fee revenue collected, CDOT received about \$202 million. During the audit period, Fiscal Years 2010 through 2014, CDOT received a total of \$898.6 million in FASTER fee revenue.

*How does the Department measure the performance of this program/service?*

CDOT's Fiscal Year 2015 Performance Plan is based on six agency-wide, long-term policy initiatives and six shorter-term "focus areas" for improving operations. These overarching policy initiatives and operational focus areas include, for example, reducing project-delivery delays, preserving the condition of the transportation infrastructure, and improving safety by reducing traffic fatalities and serious injuries. Within this framework, CDOT has established multiple performance measures, including the following measures that are related to FASTER motor vehicle revenue and projects:

- For projects that utilize **FASTER ROAD SAFETY REVENUE**, encumber or expend 80 percent of the FASTER road safety fiscal year budget by June 30 each year, and award 95 percent of contracts within 30 days of bid opening.
- For projects that utilize **FASTER BRIDGE REVENUE**, maintain at least 90 percent of total bridge deck area as not structurally deficient, and achieve at least 90 percent on the "Schedule Performance Index," which indicates whether or not a bridge project is completed within the planned timeline.
- For all transit projects, including those that utilize **FASTER TRANSIT REVENUE**, maintain a rural transit fleet where at least 65 percent of the fleet is in fair, good, or excellent condition; increase the total number of agencies that have Asset Management Plans to 100 percent by 2017; and increase rural ridership by 1.5 percent annually over a 5-year period.

Additionally, CDOT stated in response to the audit that it also measures crash rates related to the number of accidents and their severity (e.g., deaths and injuries) in order to measure the performance of FASTER safety.

*Is the Department's approach to performance measurement for this program/service meaningful?*

The SMART Government Act [Section 2-7-202(18), C.R.S.] includes several requirements to ensure that departments' performance measures are meaningful. Specifically, performance measures included in departments' performance plans are required to:

- Be quantitative indicators used to assess the operational performance of a department.
- Apply to activities directly under the influence of a Department.
- Demonstrate the department's efficiency and effectiveness in delivering goods or services to customers and taxpayers.
- Be reasonably understandable to the general public.

The performance measures that CDOT has included in its Fiscal Year 2015 Performance Plan that include how CDOT utilizes its FASTER motor vehicle fee revenue comply with these requirements. However, we found that the manner in which CDOT measures its usage of FASTER road safety revenue included multiple concerns, as discussed in RECOMMENDATION 5, including that:

- CDOT does not calculate or report on the performance measure on awarding FASTER safety project contracts within 30 days of bid opening.
- CDOT has not established any performance measures related to outputs achieved from use of the FASTER safety revenue, such as number of guardrails installed or miles of shoulders widened. CDOT stated that it also uses crash rate performance as a measure, but this does not comply with the requirement of being an activity directly under the influence of CDOT, since accident and death/injury rates may increase despite the best efforts of CDOT in relation to completing road safety projects.

By establishing additional performance measures for FASTER road safety, CDOT can improve its ability to demonstrate the effectiveness of its efforts to improve road safety by using the FASTER safety revenue to fund these types of projects, and better inform policy-makers and the public.

We did not identify any concerns with the measures that CDOT established regarding the FASTER bridge revenue. Additionally, the measures that CDOT established regarding transit projects were not exclusive to FASTER fee revenue and as such, the scope of this audit did not include an assessment of these measures.

*Are the data used to measure performance for this program/service reliable?*

As discussed in RECOMMENDATION 5, CDOT used incomplete data for calculating the reported results for measuring the percentage of the FASTER safety fiscal year budget encumbered or expended by June 30. Moreover, for this performance measure, CDOT changed its calculation formula for Fiscal Year 2014, compared to the formula used in the reported results for Fiscal Years 2012 and 2013, but did not indicate this change in formula in its report, as discussed in RECOMMENDATION 5. As a result, users of the report are erroneously led to believe that the performance measure results can be compared over the 3 years included in the report. Further, CDOT used expenditure data for this measure and, as discussed in RECOMMENDATION 5, expenditure data is not reliable because CDOT's process for recording expenditures for open or ongoing projects is arbitrary and actual expenditures of FASTER safety revenue are not finalized—and thus an accurate reflection of utilized FASTER revenue—until the project is closed.

We did not evaluate the data related to the crash rate performance measures since these types of measures do not comply with all of the basic requirements of a SMART Government Act performance measure.

We did not identify any concerns with the reliability of the data used to calculate measures for the FASTER bridge revenue.

*Is this program/service effective in achieving legislative intent and the Department's goals?*

Overall, we found that CDOT has generally utilized the FASTER motor vehicle fee revenue on projects that appear to address the State's bridge and road safety needs. As discussed in RECOMMENDATION 5, we found that due to the manner in which CDOT oversees (1) the process to fund projects with FASTER road safety revenue and (2) the projects themselves, CDOT cannot demonstrate that all of the FASTER road safety revenue was utilized to achieve the legislative intent of the FASTER Act. Additionally, as discussed in RECOMMENDATIONS 1 and 2, we found that CDOT utilized the FASTER bridge fee revenue on a small number of projects that may not have improved bridge safety as strategically and efficiently as possible.

Overall, CDOT can improve its oversight and management of the FASTER motor vehicle fee revenue, as discussed throughout this report, to further ensure that the legislative intent of FASTER is achieved. Specifically, CDOT could improve its oversight and



management of FASTER safety, as discussed in RECOMMENDATION 3, RECOMMENDATION 4, and RECOMMENDATION 5, by setting up criteria that define the types and aspects of projects that are eligible for FASTER safety funding; establishing processes for prioritizing and approving eligible projects; designating specific staff responsibility for oversight; improving the accuracy and completeness of reports; ensuring that the amount of FASTER safety revenue utilized on a project is proportionate to the amount of safety work on that project; routinely tracking and monitoring the revenue from an aggregate level; and providing adequate training to relevant staff. Additionally, CDOT could improve its bridge project selection, budgeting and closure processes, as discussed in RECOMMENDATIONS 1 and 2.



# GLOSSARY



## KEY TERMS

### *Bentley*

The information system used by CDOT from Fiscal Year 2010 through Fiscal Year 2014 to issue oversize and overweight vehicle permits, which included assessing and recording receipt of payment for the FASTER supplemental oversize and overweight vehicle surcharge.

### *Bridge Enterprise*

A CDOT-owned business entity established by the FASTER Act that is responsible for using the FASTER bridge revenue—including revenue from the FASTER bridge safety surcharge, loans, and bonds—to address bridge safety needs throughout the state.

### *Bridge Enterprise Board (Board)*

Board of directors that oversees and governs the Bridge Enterprise; statutorily comprised of the 11 members of the Transportation Commission.

### *County Office*

County motor vehicle and registration offices where Coloradans register vehicles and pay any fees or surcharges.

### *Department of Revenue (Revenue)*

The department responsible for collecting all FASTER fee revenue for the FASTER road safety surcharge, the FASTER bridge safety surcharge, the FASTER late fee registration fee, and the FASTER daily vehicle rental fee. For the oversize and overweight vehicle surcharge, Revenue is responsible for collecting the surcharge revenue from the Department of Public Safety and forwarding it to CDOT.

### *Department of Treasury (Treasury)*

The department responsible for collecting revenue from Revenue, CDOT, and Judicial and ensuring that the revenue is credited to the appropriate funds, based on allocation requirements in statute.

### *Efficiency & Accountability Committee (Committee)*

Established by the FASTER Act to provide input to CDOT regarding overall transportation planning and strategies.

*Funding Advancements for Surface Transportation & Economic Recovery (FASTER) Act of 2009*

Created by Senate Bill 09-108, the FASTER Act created new motor vehicle fees, fines, and surcharges in order to provide revenue to both CDOT and local governments for road and bridge safety projects, and public transit projects.

*FASTER Bridge Safety Surcharge*

One of the six motor vehicle fees enacted by Senate Bill 09-108, known as the FASTER Act.

*FASTER Bridge Revenue*

Revenue established by the FASTER Act for bridge safety, including revenue from the FASTER bridge surcharge, and loan and bond proceeds of the Bridge Enterprise.

*FASTER Daily Vehicle Rental Fee*

One of the six motor vehicle fees enacted by Senate Bill 09-108, known as the FASTER Act.

*FASTER Fees or FASTER Motor Vehicle Fees*

A collective term used to refer to all six fees/fines/surcharges enacted by the FASTER Act; includes the Bridge Safety Surcharge, Road Safety Surcharge, Late Registration Fee, Daily Vehicle Rental Fee, Supplemental Oversize and Overweight Vehicle Surcharge, and Supplemental Unregistered Vehicle Fine.

*FASTER Late Registration Fee*

One of the six motor vehicle fees enacted by Senate Bill 09-108, known as the FASTER Act.

*FASTER Road Safety Surcharge*

One of the six motor vehicle fees enacted by Senate Bill 09-108, known as the FASTER Act.

*FASTER Supplemental Oversize and Overweight Vehicle Surcharge*

One of the six motor vehicle fees enacted by Senate Bill 09-108, known as the FASTER Act.

*FASTER Supplemental Unregistered Vehicle Fine*

One of the six motor vehicle fees enacted by Senate Bill 09-108, known as the FASTER Act.

*Local Agency*

A public agency, public-owned organization, or private entity that CDOT contracts with for transportation projects.

*Office of Information Technology*

Within the Governor's Office, this office provides information technology services to executive branch agencies, including Revenue and CDOT.

*Ports of Entry*

Part of Colorado State Patrol, within the Department of Public Safety and one of the two offices responsible for collecting the FASTER oversize and overweight vehicle surcharge.

*Prioritization Plan & Prioritization Score*

The Bridge Enterprise plan that utilizes bridge prioritization scores, which considers both quantitative and qualitative criteria, to determine which FASTER eligible bridges represent the best use of funding; this plan is used to determine whether a given bridge should or should not be funded.

*State Court Administrator's Office*

The office within the Judicial Department responsible for collecting the FASTER fine on unregistered vehicles from the county clerks and forwarding it to the Department of Treasury.

*Substantially Complete*

A CDOT milestone used to signify when most of the construction work is finished on a bridge project and the bridge can be opened for use.

*Transit and Rail Division (Transit Division)*

A division of CDOT that was created by Senate Bill 09-094 in tandem with the FASTER Act.

*Transportation Commission (Commission)*

An 11 member Commission that oversees the State's transportation system and CDOT by formulating general policy for the management, construction, and maintenance of the transportation system and promulgating and adopting CDOT's budgets and programs. Each Commissioner represents a specific district within Colorado and is appointed by the Governor and confirmed by the Senate.

*Transportation Regions (Regions)*

The five regions CDOT uses to support the transportation needs in Colorado. Each region has a residency, which is a satellite office that services highway construction and transportation system management in the surrounding area.

ABBREVIATIONS

CDOT

Colorado Department of Transportation.

CMS

Colorado's Contract Management System.

COFRS

Colorado Financial Reporting System, the State of Colorado's accounting system through Fiscal Year 2014.

CORE

Colorado Operations Resource Engine, the State of Colorado's accounting system beginning in Fiscal Year 2015.

CSTARS

Colorado State Titling and Registration System.

FASTER Act

Funding Advancements for Surface Transportation and Economic Recovery Act of 2009, established by Senate Bill 09-108.



FHWA

Federal Highway Administration.

GenTax

Department of Revenue's tax processing software.

HPTE

High Performance Transportation Enterprise.

HUTF

Highway User's Tax Fund.

SAP

The Enterprise Resource Planning System CDOT uses as its accounting system.

SMART

State Measurement for Accountable, Responsive, and Transparent Government Act.

TSMO

Transportation Systems, Management and Operations Division within CDOT.

