



**LANE TRANSIT DISTRICT  
BOARD OF DIRECTORS  
REGULAR MEETING**

Wednesday, February 19, 2020  
5:30 – 7:30 p.m.

**LTD Board Room**  
3500 E. 17<sup>th</sup> Avenue, Eugene  
(Directions below)

**AGENDA**

<u>Time</u>	<u>ITEM</u>	<u>Page</u>
5:30 p.m.	I. CALL TO ORDER	
5:31 p.m.	II. ROLL CALL <div><input type="checkbox"/> Carl Yeh (President)      <input type="checkbox"/> Kate Reid (Vice President)      <input type="checkbox"/> Joshua Skov (Secretary) <input type="checkbox"/> Don Nordin (Treasurer)      <input type="checkbox"/> Caitlin Vargas      <input type="checkbox"/> Steven Yett      <input type="checkbox"/> Emily Secord</div>	
5:32 p.m.	III. COMMENTS FROM BOARD PRESIDENT <i>This agenda item provides an opportunity for the Board president to formally communicate with the Board on any current topics or items that may need consideration.</i>	
5:34 p.m.	IV. COMMENTS FROM THE GENERAL MANAGER <i>This agenda item provides an opportunity for the general manager to formally communicate with the Board on any current topics or items that may need consideration.</i>	
5:36 p.m.	V. ANNOUNCEMENTS AND ADDITIONS TO AGENDA <i>This agenda item provides a formal opportunity for the Board president to announce additions to the agenda, and also for Board members to make announcements.</i>	
5:38 p.m.	VI. BOARD CALENDAR <i>Board members are asked to coordinate the Board activity calendars with their personal calendars for discussion at each Board meeting. Board members are also asked to contact the Clerk of the Board with any changes in availability for LTD-related meetings and events, and to provide their vacation dates.</i>	
5:40 p.m.	VII. EMPLOYEE OF THE MONTH - MARCH	
5:45 p.m.	VIII. AUDIENCE PARTICIPATION <div><p>♦ <i>Public Comment Note:</i> This part of the agenda is reserved for members of the public to address the Board on any issue. The person speaking is requested to sign-in on the audience participation form. When your name is called, please step up to the podium and state your name, city of residence, and who you are representing for the audio record. If you are unable to utilize the podium, you may address the Board from your seat.</p><p>♦ Community member testimony is limited to three (3) minutes.</p></div>	
	IX. PUBLIC HEARING: NONE	
5:55 p.m.	X. BOARD MEMBER REPORTS <i>This report provides an overview of the topics that have been covered at all Board subcommittees, Community Advisory Committees, and local governmental and stakeholder committees that Directors have attended since the previous months Board meeting. Directors also provide more in-depth verbal updates.</i>	

<u>Time</u>	<u>Page</u>
	XI. ITEMS FOR ACTION
6:00 p.m.	A. CONSENT CALENDAR: <b>Action Needed:</b> Approval 1. Minutes from the January 15, 2020, Regular Board Meeting 2. Delegated Authority Report – JANUARY
6:05 p.m.	B. COMPREHENSIVE ANNUAL FINANCIAL REPORT AUDIT RESULTS: <i>Materials Included</i> [Christina Shew] <b>Action Needed:</b> Adoption <i>Moss Adams, Inc. will present the Comprehensive Annual Financial Report and Single Audit.</i>
6:25 p.m.	C. FINANCE COMMITTEE NAME CHANGE: <i>Materials Included</i> [Director Yeh] <b>Action Needed:</b> Adoption <i>The Board will consider the Finance Committee's proposed committee name change.</i>
6:35 p.m.	D. ELECTRIC BUS: <i>Materials Included</i> [Kelly Hoell] <b>Action Needed:</b> Adoption <i>Staff will provide the Board with the proposed electric bus contract and request adoption.</i>
6:45 p.m.	E. INFORMATION MANAGEMENT POLICY: <i>Materials Included</i> [Camille Gandolfi] <b>Action Needed:</b> Adoption <i>Staff will provide the Board with the proposed District-wide Information Management Policy and request adoption.</i>
	XII. ITEMS FOR INFORMATION/DISCUSSION
6:50 p.m.	A. SPC TRANSIT TOMORROW RECOMMENDATION: <i>Materials Included</i> [Tom Schwetz] <b>Action Needed:</b> None. Information Only <i>Staff will provide the Board with an update on the Transit Tomorrow project.</i>
7:10 p.m.	XIII. WRITTEN REPORTS – RESPOND IF QUESTIONS
	A. MONTHLY FINANCIAL REPORT - FEBRUARY [Christina Shew] <i>Attached is the Year-to-Date Financial Report. Financial reports are considered a draft until the conclusion of the fiscal year and completion of the Comprehensive Annual Financial Report. This report is provided in written form monthly, with the addition of a verbal update on a quarterly basis.</i>
	B. MONTHLY CASH DISBURSEMENTS - JANUARY [Christina Shew] <i>This report is provided in response to the Board's request to implement financial practices consistent with other public entities. This report provides a complete listing of all non-payroll disbursements for the current month.</i>

Time	Page
------	------

C. QUARTERLY GRANT REPORT – PRESENTED: MARCH/JUNE/SEPTEMBER/DECEMBER  
[Christina Shew]

*The Grant Report contains financial data for all Federal Transit Administration (FTA) and Oregon Department of Transportation (ODOT) grants that have a remaining balance or that have had activity within the last quarter. The sources of information are the Transit Award Management System (TrAMS) and the Oregon Public Transit Information System (OPTIS).*

D. MONTHLY PERFORMANCE REPORTS - DECEMBER  
[Aurora Jackson]

*Monthly performance reports will be provided to the Board in response to their request for regular reporting on the District's performance in several areas. On a quarterly basis, staff will present a review of key metrics that are trending in the performance report.*

E. MONTHLY DEPARTMENT REPORTS – FEBRUARY  
[Aurora Jackson]

*Monthly department activity reports, and reports throughout the District, are provided for the Board's information.*

F. BOARD ANNUAL WORKING AGENDA

*Attached is a calendar of Action or Information items that will be included on the agenda for future Board meetings.*

7:20 p.m. XIV. EXECUTIVE (NON-PUBLIC) SESSION PURSUANT TO “ORS 192.660(2)(d), to conduct deliberations with persons designated by the governing body to carry on labor negotiations”

*I move that the Board meet in Executive (Non-Public) Session pursuant to “ORS 192.660(2)(d), to conduct deliberations with persons designated by the governing body to carry on labor negotiations”*

7:30 p.m. XV. ADJOURNMENT

*The facility used for this meeting is wheelchair accessible. To request a reasonable accommodation or interpreter, including alternative formats of printed materials, please contact LTD's Administration office no later than 48 hours prior to the meeting at 541-682-5555 (voice) or 7-1-1 (TTY through Oregon Relay).*

**LTD Administrative Office:** The office is located at 3500 East 17th Avenue (off Glenwood Blvd. in Glenwood). Click [here](#) for a map.

**Bus:**

From Eugene Station: Take the EmX bus from the LTD Downtown Station and get off at the outbound Glenwood EmX stop (in front of Planned Parenthood). From there walk west to the corner of Franklin Blvd. and Glenwood Blvd. and turn left. Continue walking south on Glenwood Blvd to 17<sup>th</sup> Avenue and turn left. The building entrance faces 17<sup>th</sup> Avenue.

From Springfield Station: Take the EmX bus from the Springfield Station and get off at the outbound Glenwood EmX stop (across Franklin Blvd. from Lane Forest Products). From there walk east to the crosswalk to cross Franklin Blvd., proceed south on Glenwood Blvd. Continue walking south on Glenwood Blvd to 17<sup>th</sup> Avenue and turn left. The building entrance faces 17<sup>th</sup> Avenue.

**Bicycles:** There are covered bicycle racks located by the front entrance.

**Parking:** Parking is available for free in the parking lot at the front of the building on 17<sup>th</sup> Avenue.



## AGENDA ITEM SUMMARY

**DATE OF MEETING:** February 19, 2020

**ITEM TITLE:** BOARD CALENDAR

**PREPARED BY:** Camille Gandolfi, Clerk of the Board

**ACTION REQUESTED:** Information and discussion.

---

**PURPOSE:** To review and discuss the current and upcoming Board calendar.

**ROLE OF THE BOARD:** The Board's role in this instance is to review and discuss the Boards' meeting schedule and any conflicts.

**HISTORY:** Each month the Board reviews its activity calendar for the current and upcoming calendar month. Board members are asked to contact the Clerk of the Board with any changes in availability for LTD-related meetings and events and to provide their summer and fall vacation dates when available.

**CONSIDERATIONS:** The up-to-date electronic SharePoint calendar is available to be viewed via the link below. For reference a list of the current and upcoming calendar months' LTD-related meetings of note are listed below.

The LTD-related meetings for the months of February and March are as follows:

February

- February 12, 5:30 – 7:30 p.m.: Transit Tomorrow Public Comment Session
- February 18, 7:00 – 9:00 p.m.: Fairmount Neighbors Association
- February 19, 1:00 – 5:00 p.m.: SCYP – Santa Clara Property Design Review Drop-in Session
- February 20, 5:00 – 8:00 p.m.: Transit Tomorrow – Downtown Eugene Public Listening Session
- February 24, 9:30 – 11:30 a.m. / 11:30 – 1:30 p.m.: Transit Tomorrow Briefing
- February 25, 12:30 – 2:30 p.m.: Transit Tomorrow Briefing
- February 26, 11:00 – 1:00 p.m.: Transit Tomorrow Briefing

March:

- March 2, 12:30 – 2:30 p.m. / 4:00 – 6:00 p.m.: Transit Tomorrow Briefing
- March 3, 12:00 – 2:00 p.m.: Transit Tomorrow Briefing

**ALTERNATIVES:** N/A

**NEXT STEPS:** N/A

**SUPPORTING DOCUMENTATION:**

- 1) [Internal SharePoint Calendar Link](#)

**PROPOSED MOTION:** N/A



## AGENDA ITEM SUMMARY

**DATE OF MEETING:** February 19, 2020

**ITEM TITLE:** MARCH EMPLOYEE OF THE MONTH

**PRESENTER:** Robin Mayall, IT Director

---

**BACKGROUND:** Neil Blickfeldt has been selected to receive the March 2020 Employee of the Month (EOM) award. Neil is an Applications Administrator and was hired August of 2015.

Recently, Neil was nominated for this award for his work on IT's Operating System Upgrade project. Neil worked tirelessly over the Christmas Holiday to get the phone system upgraded before the New Year's eve deadline, and then when that caused an issue with our 911 dialing, he spent another long night ensuring that 911 was working on each and every one of our 250+ phones (including at RideSource). Much of IT's work is invisible, but he was up for over 36 hours at one point during the upgrade, and then again until 2:30 a.m. on January 2 to make sure that this crucial feature was working for all.

The vendor offered to do this work since it was their mistake that caused the 911 problem and the delay. But Neil was worried that it might not get done correctly - that someone in an emergency would pick up a phone to call 911 and it wouldn't work. Neil volunteered and then insisted on doing the work on every phone himself so that it was absolutely done right.

When asked to comment on Neil's selection as EOM, his supervisor IT Director Robin Mayall said:

*"This is not an isolated occurrence. Neil is not one to let anyone praise his actions, but he consistently goes above and beyond what is asked of him to ensure that all of our systems here are working. Many software upgrades must be done in the early morning hours, and this isn't the first night Neil has spent here wrangling with an upgrade. I feel very grateful to have people like Neil on my team who are this dedicated to the District and to ensure our systems are working correctly. Neil consistently brings his best work to every task he tackles and he is a true team player."*

**AWARD:** Neil will be unable to attend the February 19 meeting and will instead attend the March 18 meeting to be introduced to the Board and to receive his award.



## AGENDA ITEM SUMMARY

**DATE OF MEETING:** February 19, 2020

**ITEM TITLE:** BOARD MEMBER REPORTS

**PREPARED BY:** Camille Gandolfi, Clerk of the Board

**ACTION REQUESTED:** None. Information Only

---

**BACKGROUND:** The Lane Transit District (LTD) Board of Directors has several subcommittees and Community Advisory Committees in which Directors are assigned to attend as representatives of the Board. Directors also are assigned to represent the District at a variety of local governmental and stakeholder committees. This report provides an overview of the topics covered at all Board subcommittees, Community Advisory Committees, and local governmental and stakeholder committees that Directors have attended since the previous months Board meeting. Directors also provide more in-depth verbal updates during Board meetings.

The following activities have occurred since the last Board meeting:

### **MEETINGS HELD:**

Board members may take this opportunity to report briefly on any one-on-one meetings they have held with local officials or other meetings that they have attended on behalf of LTD.

1. **Oregon Metropolitan Planning Organization Consortium (OMPOC):** The Oregon Metropolitan Planning Organizations (MPO) Consortium was formed on May 25, 2005, as a forum for MPO's to work together on matters of mutual interest and statewide significance. LTD Board Member Kate Reid attends the committee meetings as LTD's representative. At the January 24 meeting, committee members discussed 2020 legislative session planning; statewide transportation strategy; federal highway administration representative; Oregon Household Activity survey status; OPOC Summit; and the ODOT 2024-2027 Statewide Transportation Improvement Plan. Committee members also received updates regarding ODOT and the Oregon Transportation Plan and Oregon Highway Plan.
2. **Strategic Planning Committee (SPC):** This committee generally meets monthly and is composed of Board Members Carl Yeh and Emily Secord, members of local units of government, and community representatives. The January 2 meeting was canceled. At the February 4 meeting, committee members discussed mobility management in Lane County, and received a MovingAhead update.
3. **Metropolitan Policy Committee (MPC):** Board members Kate Reid and Carl Yeh are LTD's MPC representative; the alternate Board member is Steven Yett; General Manager Aurora Jackson is the District's ex-officio attendee. MPC meetings are held on the first Thursday of each month. The January 9 meeting was canceled. At the February 6 meeting, committee members held a public hearing on an amendment to FFY 2018-2021 MTIP; received an overview of the 2021-2024 STIP project; and received updates on Transit Tomorrow and the Statewide Transportation Strategy.
4. **LTD Board Finance Committee:** The Board Finance Committee is composed of Board Members Carl Yeh, Emily Secord, and Joshua Skov. The committee meetings are scheduled for the second Monday of each month. At the February 10 meeting, committee members reviewed contracts to be presented to the Board for approval.
5. **LTD Pension Trust Committee:** LTD's two pension plans (one for ATU-represented employees and one for administrative employees) are each governed by a board of trustees. The pension trustees generally meet three times a year, and Board Member Steven Yett serves as one of the trustees. At the February 12 meeting, committee members reviewed and discussed the quarterly investment and cash balance reports for the salaried and union pension trusts as well as other plan business.
6. **Ad Hoc Sustainability Committee:** This is an ad hoc committee that has been created for the purpose of reviewing the District's sustainability Policies. The committee is composed of Board members Kate Reid, Joshua

Skov, and Don Nordin. At the February 12 meeting, committee members discussed a carbon reduction goal and how that informs the District's Sustainability Policy.

7. **Lane Area Commission on Transportation (LaneACT):** In 2009 the Oregon State Legislature directed Lane County to develop an Area Commission on Transportation (ACT). Commission membership includes representatives from Lane County, cities within the county, LCOG, and LTD, and meets on the second Wednesday of the month. Board Member Don Nordin serves as LTD's representative. At the February 12 meeting, committee members received a report on the OTC meeting; discussed future OTC meetings; received an update on the Central Lane Metropolitan Planning Organization transportation safety action plan implementation; discussed providing a letter of support to the Lane DUII Victim Impact Panel; received an update on the 2021-24 Statewide Transportation Improvement Program; and legislative concepts and united front.

#### **NO MEETINGS HELD:**

1. **LCOG Board of Directors:** LTD Board Member Don Nordin represents LTD on the LCOG Board of Directors as a non-voting member; Board Member Caitlin Vargas is the alternate. The next meeting is scheduled for February 27.
2. **LTD Board Budget Committee:** The Budget Committee is composed of all seven Board members and seven citizen members. The Budget Committee meets multiple times a year to give guidance regarding LTD's annual budget. Each LTD Board member selects one citizen member to fill a term of three (3) years. The next meeting is scheduled for April 8.
3. **MovingAhead Oversight Committee:** This committee is composed of representatives from the City of Eugene, LTD, and regional partners with the goal of a system-level approach to corridor improvements. LTD Board member's Don Nordin and Carl Yeh serve as LTD's representatives. The next meeting has not been scheduled.
4. **Main Street Projects Governance Team:** This committee was formed to provide informed direction and collaborative decision making to support the Main Street-McVay Transit Study and four other concurrent projects along Main Street in Springfield. Board Members Steven Yett and Kate Reid serve as LTD's representatives. The next meeting has not been scheduled.
5. **Vision Zero Task Force:** The City of Eugene, as part of its Vision Zero implementation, has developed a Vision Zero Task Force. Board Member Joshua Skov has been appointed the LTD representative to the Task Force. The next meeting has not been scheduled.
6. **Ad Hoc Fare Policy Committee:** This is an ad hoc committee that has been created for the purpose of reviewing the District's fare system. The committee is composed of Board members Kate Reid, Carl Yeh, and community representatives. At the November 16 meeting, committee members discussed their final recommendation being given to the Board of Directors and future meeting needs.
7. **Ad Hoc Communications Committee:** This is an ad hoc committee that has been created for the purpose of reviewing the District's communications. The committee is composed of Board members Kate Reid, Joshua Skov, and Caitlin Vargas. The next meeting has not been scheduled.
8. **Comprehensive and Accessible Transportation Committee (CATC):** Board Members Carl Yeh, Don Nordin, and Caitlin Vargas serve as LTD's representatives. The next meeting has not been scheduled.
9. **State Transportation Improvement Fund (STIF) Committee:** The Committee is administered by LCOG. The Committee will meet a minimum of two times per year, or a sufficient number of times to advise the LTD Board of Directors regarding its review of project proposals and the STIF Plan. The committee, in accordance with state law, is composed of 14 members with eight (8) members representing in-district communities, two (2) members representing out-of-district communities, and three (3) ex-officio (non-voting) members; the ex officio LTD Board members are Kate Reid and Carl Yeh. The next meeting has not been scheduled.
10. **Special Transportation Fund (STF) Committee:** The Committee will meet a minimum of two times per year, or a sufficient number of times to advise and assist LTD's Board of Directors in carrying out the purposes of the STF for the elderly and people with disabilities Transportation Operating Grants Program. The committee is composed of local community member representatives in accordance with state law; the ex officio LTD Board member is Don Nordin. The alternate ex-officio LTD Board member is Emily Secord. The next meeting has not been scheduled.



## AGENDA ITEM SUMMARY

**DATE OF MEETING:** February 19, 2020

**ITEM TITLE:** CONSENT CALENDAR

**PREPARED BY:** Camille Gandolfi, Clerk of the Board

**ACTION REQUESTED:** Adoption

---

**BACKGROUND:** Items for approval that can be explained clearly in the written materials for each meeting, and not expected to draw public testimony or controversy, are included in the Consent Calendar for approval as a group. Board members can remove any item from the Consent Calendar for discussion before the Consent Calendar is approved each month.

The Consent Calendar for February 19, 2020, consists of:

- Approval of the Minutes of the January 15, 2020, Regular Board Meeting
- Approval of Delegated Authority Report - JANUARY

**ATTACHMENT:**

- 1) Minutes of the January 15, 2020, Regular Board Meeting
- 2) Delegated Authority Report - JANUARY

**PROPOSED MOTION:** I move adoption of LTD Resolution No. 2020-02-19-005; It is hereby resolved that the Consent Calendar for February 19, 2020, is approved as presented [amended].



## MINUTES OF DIRECTORS MEETING

### LANE TRANSIT DISTRICT

### REGULAR BOARD MEETING

Wednesday, January 15, 2020

Pursuant to notice given to *The Register-Guard* for publication on January 8, 2020, and distributed to persons on the mailing list of the District, the Board of Directors of the Lane Transit District (LTD) held a regular Board meeting on Wednesday, January 15, 2020, beginning at 5:30 p.m., at the LTD Board Room, 3500 E. 17th Avenue, Eugene, Oregon.

Present: Carl Yeh, President  
Kate Reid, Vice President  
Don Nordin, Treasurer  
Emily Secord  
Caitlin Vargas  
A.J. Jackson, General Manager  
Kristin Denmark, General Counsel  
Camille Gandolfi, Clerk of the Board

Absent: Josh Skov, Secretary  
Steven Yett

**CALL TO ORDER/ROLL CALL** — Mr. Yeh convened the meeting and called the roll.

**PRELIMINARY REMARKS BY BOARD PRESIDENT** — Mr. Yeh thanked Board members for their participation in the December Board retreat, which he said was very productive and provided good direction to staff. He said the student pass was being transitioned to the TouchPass system and that would provide good data on student pass program usage.

**COMMENTS FROM THE GENERAL MANAGER** — None.

**ANNOUNCEMENTS AND ADDITIONS TO THE AGENDA** — None

**BOARD CALENDAR** — Ms. Jackson reviewed upcoming events on the Board's calendar and noted that the calendar information was presented in a more user friendly format.

**EMPLOYEE OF THE MONTH – FEBRUARY** — The Board recognized Bus Operator Laura Strain as the February 2020 Employee of the Month. Mr. Yeh presented Ms. Strain with her award and thanked her for her outstanding service and dedication to LTD's mission. Ms. Strain thanked the Board for her award. She said her job with LTD was like a second home and serving the community was a team effort.

**AUDIENCE PARTICIPATION** — Mr. Yeh thanked community members for attending the meeting and explained the procedures for providing public testimony.

**John Q. Murray**, Eugene, thanked the Board, particularly members Josh Skov and Don Nordin; LTD staff and Better Eugene-Springfield Transportation (BEST) for promoting a broad and wide-ranging discussion of Transit Tomorrow. He said some of the proposed changes in the Southeast Neighbors area were to merge three existing lines into one and remove 54 of the 75 bus stops. That meant there would be two stops for half the neighborhood, or about 2,700 households. He asked that traffic engineers would take a look at the proposal because it would move a large number of people onto E. 43rd Avenue during peak hours. He said in addition to preserving existing service in the neighborhood,

he wanted the Board to consider expanding the service to allow visitors to access recreational sites on Fox Hollow Road.

**Karen Austin**, Eugene, stated that she supported Transit Tomorrow and the high ridership model. She used the #24 and #73 buses, although infrequently. She supported good public transportation and the ridership model was an improvement over the coverage model. She said it was important for lower income people to be able to use the bus to get to jobs. Another benefit of the ridership model was that it increased the overall number of riders and decreased climate emissions.

**Karen Partridge**, Eugene, said she used the #24 and #73 bus routes and it was a four-minute walk from her house to both stops. She rarely used the buses at night because service was less frequent or ended early and she did not want to walk at night. She supported the Transit Tomorrow proposal to merge or cut routes in exchange for more frequent service and extended evening and weekend service. She trusted the research that showed a ridership model would increase overall ridership and decrease carbon emissions. She liked the use of equity in the decision-making process for the proposed model as the change would help those without a personal car option and allow some low-income people to live without owning a car, especially if they worked evenings or holidays.

**Claire Rebout**, Eugene, said she primarily used the #33 and routes to the Bethel area when she commuted to work. She was now retired and used the bus typically for trips over a couple of miles and often the bus was less than half full. She endorsed the increased ridership model to concentrate routes and increase frequency and felt that not every segment of every trip required a bus. Low density neighborhoods and less common destination could be served efficiently with smaller vehicles and targeted times because beyond the demands of a fiscal budget, it was important to keep within a carbon budget while traveling around town. She asked LTD to please assure as it moved forward, that bus routes and riders were connected by safe sidewalks. She was pleased to see the completed pedestrian network analysis as such information was essential to securing funding for the pedestrian infrastructure required for transit and effective climate action.

**Katarina Jones**, Eugene, said she used the #28 bus frequently and would be substantially impacted by the Transit Tomorrow proposal, although she was ambivalent because she understood that one of the benefits of the proposal would be to decrease emissions by increasing ridership. She trusted those who worked on the plan that the proposed outcome would be achieved. She acknowledged the need to have certain compromises and cuts and budget limitations. She encouraged the Board to move forward with Transit Tomorrow but try to make current coverage more economic and avoid cuts to service to the extent they had been proposed. She hoped other options for saving money could be considered such as using smaller buses and on-call buses and decreased frequency at other than commuter times.

**Robin Blumgarden**, Eugene, hoped everyone understood the need to get people out of their cars to start making changes necessary for the climate and public health. She suggested in order to do that, the system must be convenient for those who needed it most and many of those could not walk eight to ten blocks to a bus stop. She hoped the system redesign would have better connections and not use the hub-and-spoke model that required riders to go downtown to catch another bus to get across town. She described how difficult it was to use the #40 bus to get from her northwest neighborhood to reach the Fred Meyer on W. 11th Avenue. She said bus schedules should not change frequently so people could rely on the time a bus would arrive and there should be a permanent map of the system. She did not support free transit, but it would be helpful to lower existing fares. She urged LTD to work closely with the City of Eugene to help redesign most of the street system in downtown into streets with single car/bus lanes/bike lanes that would force drivers to slow down. Park and ride facilities in the outlying areas could appeal to many who might otherwise drive their cars and express buses during rush hours on main corridors would appeal to up market commuters.

**Linda Hile**, Eugene, thanked LTD for its long-term planning efforts and the public outreach done for Transit Tomorrow. She understood that recommendations from the consultants and a majority of those who participated in the outreach process were for the ridership model. She lived near the

intersection of Donald Street and Fox Hollow Road where the #24 and #73 buses stopped every 30 minutes most days. She began using the bus more frequently to decrease her carbon footprint and found it to be convenient, enjoyable, and workable but that stop would be eliminated under the ridership model. She still strongly supported the ridership model and would find other low carbon ways to move around the community, but understood others would be more impacted by the proposed change. She said LTD and the City of Eugene could collaborate on ways to solve those problems in ways that did not require a large bus, such as small electric vehicles, a neighbors' ridesharing program, and electric car sharing program. She encouraged LTD to move forward in the direction of the Transit Tomorrow program as it would bring a sustainable planet closer and that would benefit all.

**Rachel Anderson**, Eugene, stated she supported the Transit Tomorrow ridership model. She was speaking for those who would lose service under that model, such as residents of assisted living facilities who would lose access to RideSource because they were 1.5 miles from the nearest proposed stop under the proposed plan. She said many of those residents had mobility challenges and were unable to attend the Board meeting. She said low income housing residents in outlying neighborhoods like southeast Eugene would also lose access. She proposed merging three routes into two routes instead of one, and asked LTD to continue working with neighborhoods to develop compromises.

**Jack Taylor**, Eugene, said he lived in downtown Eugene and shared concerns about climate change. He wanted an enhanced fixed-route system that let people leave cars behind. He would not be personally affected by the Transit Tomorrow proposal. He asked why the TouchPass system was implemented instead of other equity enhancements such as free fare throughout the system. He was concerned over the tradeoff in fixed-route bus frequency versus neighborhood coverage when the Transit Tomorrow proposal was put forward and it seemed obvious that the climate crisis imperative was to enhance both. If budget constraints were the main concern he hoped the next federal elections would result in a green new deal that would make additional federal funds available for mass transit. He said if the Board adopted the Transit Tomorrow proposal he asked that it was done in a way and with the intention to add back coverage that was diminished.

**Linda Dugan**, Eugene, said she and others in her neighborhood would be greatly impacted by the changes to the #28 bus. Her home had been chosen because of its location and proximity to transit and her son had taken the bus from middle school through college and chose not to drive. There were others in the neighborhood that did not have a choice, could not drive, and would lose access to RideSource. She listed the schools and residential facilities in her southeast neighborhood whose students and residents would be negatively affected by loss of bus service. She asked that LTD look at research on neighborhood impacts conducted by John Q. Murray. She commented that her inquiries to LTD staff and Board members had not received responses and urged more public engagement in the process when service decisions were being made.

**Rob Zako**, Eugene, representing Better Eugene-Springfield Transportation (BEST), stated that his organization had supported the Transit Tomorrow process to take a comprehensive look at the services LTD provided and determine if that was the right service for the community or whether changes would improve it. He distributed a memorandum from BEST that was submitted to the Board in March 2019. He cited the executive summary of BEST's recommendations, highlighting the need to reserve funds for mobility on demand services in areas where there would be gaps in service under the ridership model. He encouraged providing more comprehensive information about Transit Tomorrow on the LTD website.

**John Lipinski**, Eugene, said he supported Transit Tomorrow and the high ridership model, but hoped there could be a compromise in his southeast neighborhood on the #28 bus for the reasons cited by other speakers. Transit access was essential for students, low income residents, those in assisted living facilities, and people who wanted to reach outdoor recreation sites in the neighborhood.

**Teri Parker**, Eugene, said she was a retired LTD employee living in the Friendly Street neighborhood. She spoke to the issue of people losing access of RideSource when the service boundary changed.

She said the Board could decide to mitigate the loss of RideSource in a number of ways like grandfathering people in or offer assistance for a certain period of time. She urged the Board to consider compromises and mitigations in its decision-making process and reach out to those communities of residents who would be the most negatively affected by a high ridership model.

**Harriet Bim**, Eugene, said she was a long-time instructor at Lane Community College who used the bus to commute to work even though it was less convenient than driving, but if proposed changes to the #33 and #73 buses were implemented she might need to return to driving her car. She urged the Board to consider the impacts of proposed changes on riders like her.

**PUBLIC HEARING** — None.

**BOARD MEMBER REPORTS** — Ms. Secord reported that the Strategic Planning Committee had discussed Transit Tomorrow at its last meeting and with some community input did support a high ridership model. Its recommendations were that the Board and LTD consider proactively targeting audiences that stand to gain or lose service under the proposal and engage key stakeholders in the process, possibly through a community forum, to gain more feedback on how to better integrate public feedback on the proposal. She said the committee encouraged incorporation of that feedback into an updated version of the network that would be more detailed and additional discussions of how to address some of the challenges. She said there was also discussion of what community support would look like in order to be confident about making a final decision on a network plan.

Ms. Jackson said she would provide the Board with a written report on the scheduling of activities with stakeholders and community groups.

#### **ITEMS FOR ACTION AT THIS MEETING**

**MOTION** **Consent Calendar** — Ms. Reid moved adoption of LTD Resolution No. 2020-01-15-001; It is hereby resolved that the Consent Calendar for January 15, 2020, is approved as presented. Ms. Vargas provided the second. The Consent Calendar consisted of the Minutes of the December 18, 2019, Board Retreat; the Minutes of the December 18, 2019, Special Board Meeting; Approval of Delegated Authority Report-November; and Purchase of Green Lane Corner Property.

**VOTE** The motion was approved as follows:  
AYES: Nordin, Reid, Secord, Vargas, Yeh (5)  
NAYS: None  
ABSTENTIONS: None  
EXCUSED: Skov, Yett (2)

**Board Member Expense Report - Don Nordin** — Mr. Nordin recused himself due to a conflict of interest.

**MOTION** Ms. Secord moved adoption of LTD Resolution No. 2020-01-15-003; It is hereby resolved that the LTD Board of Directors approves the travel expenses reimbursement for Board member Don Nordin as presented. Ms. Reid provided the second.

**VOTE** The motion was approved as follows:  
AYES: Reid, Secord, Vargas, Yeh (4)  
NAYS: None  
ABSTENTIONS: Nordin (1)  
EXCUSED: Skov, Yett (2)

**Board Member Committee Assignments** — Mr. Yeh reviewed the committee assignments and determined there were no objections.

**Public Transportation Agency Safety Plan** — Risk Manager David Lindelien distributed a summary of the Safety Management Policy. He explained that the safety plan was a requirement of the Federal Transit Administration (FTA) and because LTD qualified under FTA definitions as a small transit agency based on fleet size, the state was required to assist in creating a plan. He said LTD staff worked with a consultant hired by the Oregon Department of Transportation (ODOT) to develop the plan, a copy of which was included in the agenda packet. He said the plan was evolving and would incorporate additional information from ODOT. LTD was required to review the plan annually and the goal was to encourage transit agencies to incorporate the Safety Management System in their operations. Once adopted by the Board, the plan would be submitted to ODOT for certification through the FTA.

**MOTION** Ms. Reid moved adoption of LTD Resolution No. 2020-01-15-004; It is hereby resolved that the LTD Board of Directors adopts the Public Transportation Agency Safety Plan as presented. Ms. Secord provided the second.

**VOTE** The motion was approved as follows:  
AYES: Nordin, Reid, Secord, Vargas, Yeh (5)  
NAYS: None  
ABSTENTIONS: None  
EXCUSED: Skov, Yett (2)

#### **ITEMS FOR INFORMATION/DISCUSSION**

**Annual Safety Resolution Update** — Ms. Jackson said the agenda packet included an update on how elements of the safety resolution had been incorporated into LTD's decision-making process and noted that included all aspects of projects from the design phase to construction completion. She said safety considerations extended beyond the users of public transit to other transportation modes such as walking and biking along corridors. She said that after projects such as the West Eugene EmX were completed, additional safety improvements had been made, often in conjunction with other agencies and jurisdictions. She said the pedestrian network analysis completed last year had identified potential safety improvements along corridors and LTD was actively seeking opportunities to make those changes as other projects moved forward.

Ms. Reid asked if LTD actively sought to provide input to jurisdictions when they updated or modified corridors. Ms. Jackson said input was provided when LTD was included in a jurisdiction's planning process or became aware of construction plans. The District had shared information with planning departments, but most projects had many departments engaged in it and LTD's point of contact was with planning. She was not certain how the information LTD provided was shared among other departments.

Ms. Reid commented that during the Board's last joint meeting with the Eugene City Council on the MovingAhead project, there was discussion about increasing frequency on corridors instead of an EmX or enhanced corridor project and having the City of Eugene use the data from the pedestrian network analysis to implement safety updates. She felt that was an important point to bear in mind as MovingAhead decisions were made.

Mr. Nordin asked if there was a pattern to the injuries reported on the system. Ms. Jackson said accidents were classified as to the type and location of accidents and injuries tracked to inform staff training efforts. Mr. Lindelien said an injury was reported when someone sought medical attention at the time of an accident that occurred in an LTD vehicle or facility.

#### **WRITTEN REPORTS**

**Monthly Financial Report - November** — Director of Finance Christina Shew reported that expenditures were \$6.6 million favorable to budget because of the timing of the receipt of funds and

their expenditure. She said another disbursement of State Transportation Improvement Program funds would be received within a few days.

**Monthly Cash Disbursements - December** — There were no questions.

**Quarterly Grant Report (presented in March, June, September, December)** — There were no questions.

**Monthly Performance Reports - November** — There were no questions.

**Monthly Department Reports - January** — There were no questions.

**Other Information** — Ms. Reid reported that she and Mr. Yeh would be attending a tour of homeless shelters in the Portland area and learning how transit connected to that system. She and Ms. Jackson would join representatives from other local jurisdiction on the United Front trip to Washington D.C. They would meet with staff to identify local transportation priorities to discuss at the federal level.

Ms. Vargas thanked Director of Specialized Services Cosette Rees for her years of service to the Springfield Chamber of Commerce, including as the chair.

**ADJOURNMENT** — Mr. Yeh adjourned the meeting at 6:44 p.m.

LANE TRANSIT DISTRICT:

ATTEST:

\_\_\_\_\_  
Josh Skov  
Board Secretary

\_\_\_\_\_  
Camille Gandolfi  
Clerk of the Board

Date Approved:\_\_\_\_\_

**LANE TRANSIT DISTRICT  
DELEGATED AUTHORITY REPORT  
January 2020**

<b>Contracts</b>								
<b>DATE EXECUTED</b>	<b>CONTRACTOR</b>	<b>DESCRIPTION</b>	<b>CONTRACT TYPE</b>	<b>CONTRACT TERM</b>	<b>FREQUENCY</b>	<b>CONTRACT VALUE</b>	<b>SIGNER</b>	<b>NOTES</b>
12/31/2019	Pacific Source	Non-Medical Transportation Agreement		Jan. 1, 2020 - Dec. 31, 2020	may be extended with written agreement		M.Johnson	Now includes "Cover all Kids Program"
12/31/2019	PacificSource	Non-Medical Transportation Agreement		Jan. 1, 2020 - Dec. 31, 2020	may be extended with written agreement		M.Johnson	NEMT Brokerage Service Fee change
12/21/2019	TransLoc, Inc.	Mobility on Demand	Amendment	Jan. 14, 2020 - Jan. 13, 2021	1 year	\$ 24,000.00	A.Jackson	
12/21/2019	Jarrett Walker & Associates, LLC	Service Policy Update	Personal Services	Dec. 16, 2019 - April 15, 2020	4 months	\$ 18,600.00	A.Jackson	
12/21/2019	LCOG	LTD Planning Services	IGA	Nov. 1, 2018 - June 30, 2020	6 months		A.Jackson	
11/8/2020	Aivia Corporation	Change Management Coaching Services	Personal Services	Jan. 1, 2020 - Dec. 31, 2020		\$ 17,200.00	A.Jackson	
<b>Group Pass/Non-Profit Program</b>								
<b>DATE EXECUTED</b>	<b>CONTRACTOR</b>	<b>DESCRIPTION</b>	<b>CONTRACT TYPE</b>	<b>CONTRACT TERM</b>	<b>FREQUENCY</b>	<b>CONTRACT VALUE</b>	<b>SIGNER</b>	<b>NOTES</b>
12/11/2019	Cornerstone Community Housing	Non-Profit Pass	Non-Profit Pass	Jan. 1, 2020 - ongoing	ongoing		A.Jackson	
12/11/2019	Christians As Family Advocates	Non-Profit Pass	Non-Profit Pass	Jan. 1, 2020 - ongoing	ongoing		A.Jackson	
12/11/2019	Catholic Community Services of Lane County	Non-Profit Pass	Non-Profit Pass	Jan. 1, 2020 - ongoing	ongoing		A.Jackson	
12/11/2019	Ebbert Memorial United Methodist Church	Non-Profit Pass	Non-Profit Pass	Jan. 1, 2020 - ongoing	ongoing		A.Jackson	
12/11/2019	Goodwill Industries of Lane & South Coast Counties	Non-Profit Pass	Non-Profit Pass	Jan. 1, 2020 - ongoing	ongoing		A.Jackson	
12/11/2019	Head Start of Lane County	Non-Profit Pass	Non-Profit Pass	Jan. 1, 2020 - ongoing	ongoing		A.Jackson	
12/11/2019	Shangri-La	Non-Profit Pass	Non-Profit Pass	Jan. 1, 2020 - ongoing	ongoing		A.Jackson	
12/12/2019	Centro Latino Americano	Non-Profit Pass	Non-Profit Pass	Jan. 1, 2020 - ongoing	ongoing		A.Jackson	
12/21/2019	Organic Materials Review Institute (OMRI)	Group Pass	Group Pass	Jan. 1, 2020 - ongoing	ongoing		A.Jackson	
01/02/2020	St. John the Devine	Non-Profit Pass	Non-Profit Pass	Jan. 1, 2020 - ongoing	ongoing		A.Jackson	
01/06/2020	Nightingale Hosted Shelters	Non-Profit Pass	Non-Profit Pass	Jan. 1, 2020 - ongoing	ongoing		A.Jackson	
01/06/2020	HIV Alliance	Non-Profit Pass	Non-Profit Pass	Jan. 1, 2020 - ongoing	ongoing		A.Jackson	
01/06/2020	Peace Health Riverbend Care Management	Non-Profit Pass	Non-Profit Pass	Jan. 1, 2020 - ongoing	ongoing		A.Jackson	
01/06/2020	McKenzie Personnel Systems	Non-Profit Pass	Non-Profit Pass	Jan. 1, 2020 - ongoing	ongoing		A.Jackson	
01/06/2020	Bethel Education Foundation	Non-Profit Pass	Non-Profit Pass	Jan. 1, 2020 - ongoing	ongoing		A.Jackson	
01/06/2020	Willamette Family, Inc.	Non-Profit Pass	Non-Profit Pass	Jan. 1, 2020 - ongoing	ongoing		A.Jackson	
01/06/2020	Sponsors, Inc.	Non-Profit Pass	Non-Profit Pass	Jan. 1, 2020 - ongoing	ongoing		A.Jackson	

DATE EXECUTED	CONTRACTOR	DESCRIPTION	CONTRACT TYPE	CONTRACT TERM	FREQUENCY	CONTRACT VALUE	SIGNER	NOTES
01/10/2020	Looking Glass Community Services	Non-Profit Pass	Non-Profit Pass	Jan. 1, 2020 - ongoing	ongoing		A.Jackson	
01/10/2020	Ophelia's Place	Non-Profit Pass	Non-Profit Pass	Jan. 1, 2020 - ongoing	ongoing		A.Jackson	
01/10/2020	Springfield Public Library	Non-Profit Pass	Non-Profit Pass	Jan. 1, 2020 - ongoing	ongoing		A.Jackson	
01/10/2020	Pearl Buck Center, Inc.	Non-Profit Pass	Non-Profit Pass	Jan. 1, 2020 - ongoing	ongoing		A.Jackson	
1/10/2020	Emergence	Non-Profit Pass	Non-Profit Pass	Jan. 1, 2020 - ongoing	ongoing		A.Jackson	
1/10/2020	Relief Nursery	Non-Profit Pass	Non-Profit Pass	Jan. 1, 2020 - ongoing	ongoing		A.Jackson	
1/10/2020	Parenting Now!	Non-Profit Pass	Non-Profit Pass	Jan. 1, 2020 - ongoing	ongoing		A.Jackson	





## AGENDA ITEM SUMMARY

**DATE OF MEETING:** February 19, 2020

**ITEM TITLE:** FISCAL YEAR 2018-2019 INDEPENDENT AUDIT REPORT AND COMPREHENSIVE ANNUAL FINANCIAL REPORT

**PREPARED BY:** Christina Shew, Director of Finance

**DIRECTOR:** Mark Johnson, Assistant General Manager

**ACTION REQUESTED:** Adoption

---

**PURPOSE:** To provide the Board with the Comprehensive Annual Financial Report (CAFR) and Single Audit Report for review and adoption.

**ROLE OF THE BOARD:** The Board's role in this instance is to adopt the CAFR and Single Audit Report.

**HISTORY:** At the conclusion of each fiscal year, an independent audit of Lane Transit District's (LTD) financial statements and internal controls are performed. The results of the independent audit, including the independent auditor's reports, are incorporated into the District's CAFR and Single Audit.

Julie Desimone and Kevin Mullerleile of Moss Adams, LLP will attend the February 19, 2020, Board meeting to make a presentation and answer any questions Board members may have about the audit process or results.

**CONSIDERATIONS:** N/A

**ALTERNATIVES:** N/A

**NEXT STEPS:** N/A

**SUPPORTING DOCUMENTATION:**

- 1) Resolution No. 2020-02-19-006
- 2) Comprehensive Annual Financial Report inclusive of the LTD Single Audit Report

**PROPOSED MOTION:** I move adoption of LTD Resolution No. 2020-02-19-006:

It is hereby resolved that the LTD Board of Directors adopts the CAFR and Single Audit Report as presented [amended].



**RESOLUTION NO. 2020-02-19-006**

**ADOPTION OF THE INDEPENDENT AUDITOR'S REPORTS CONTAINED IN THE COMPREHENSIVE ANNUAL FINANCIAL REPORT AND SINGLE AUDIT FOR THE FISCAL YEAR ENDING JUNE 30, 2019**

**WHEREAS**, Lane Transit District (LTD) is subject to Oregon's Municipal Audit Law (ORS 279.405-297.555), which requires an annual independent audit of LTD's financial statements and internal controls; and,

**WHEREAS**, LTD contracted the services of Moss Adams, LLP to perform the required annual independent audit on the Comprehensive Annual Financial Report (CAFR) for the period ending June 30, 2019; and,

**WHEREAS**, Moss Adams, LLP also performed a two-year review of LTD's Salaried Employee's Retirement Plan Trust Fund for the period ending June 30, 2018 and 2017, and the Amalgamated Transit Union Local No 757 Pension Trust Fund for the period ending December 31, 2017 and 2018; and,

**WHEREAS**, the independent audit provides reasonable assurance that the financial statements of the District are free of material misstatements and is designed to meet the special needs of federal grantor agencies as provided for in the Federal Single Audit act and the Office of Management and Budget's Uniform Guidance; and,

**WHEREAS**, the Board of Directors finds the independent auditors' report and the financial statements are reasonable and appropriate.

**NOW, THEREFORE, BE IT RESOLVED** that the LTD Board of Directors passes a Resolution as follows:

Accepting the independent auditors' report on the CAFR; and, the two-year review of LTD's Salaried Employee's Retirement Plan Trust Fund and the Amalgamated Transit Union Local No 757 Pension Trust Fund.

ADOPTED BY THE LANE TRANSIT DISTRICT ON THIS 20<sup>th</sup> DAY OF FEBRUARY, 2020.

---

Board President, Carl Yeh



# LANE TRANSIT DISTRICT EUGENE, OREGON

## COMPREHENSIVE ANNUAL FINANCIAL REPORT

Fiscal Years Ended June 30, 2019 and 2018

(including Audit Comments and Disclosures Required by State Regulations)



Lane Transit District

# ***2018-2019 Comprehensive Annual Financial Report***

Lane Transit District  
Eugene, Oregon

For Fiscal Years Ended June 30, 2019 and 2018

Prepared by the Finance Department  
Christina Shew, Director of Finance

**LANE TRANSIT DISTRICT**  
**Comprehensive Annual Financial Report**  
**June 30, 2019 and 2018**

**Table of Contents**

	<u><b>Page</b></u>
 <b>INTRODUCTORY SECTION</b>	
Letter of Transmittal .....	i-v
Board of Directors .....	vi
Organizational Chart .....	vii
Certificate of Achievement for Excellence Award.....	viii
 <b>FINANCIAL SECTION</b>	
Report of Independent Auditors .....	1-3
Management's Discussion and Analysis .....	4-12
<b>Basic Financial Statements</b>	
Financial Statements:	
Statements of Net Position .....	13-14
Statements of Revenues, Expenses, and Changes in Net Position.....	15
Statements of Cash Flows .....	16
Statements of Fiduciary Net Position.....	17
Statements of Changes in Fiduciary Net Position.....	17
Notes to Basic Financial Statements.....	18-49
<b>Required Supplementary Information</b>	
Schedule of Changes in the Net Pension Liability and Related Ratios - LTD Salaried Employees' Retirement Plan Trust Fund .....	50
Schedule of Employer Contributions – LTD Salaried Employees' Retirement Plan Trust Fund .....	51
Schedule of Changes in the Net Pension Liability and Related Ratios - Amalgamated Transit Union, Local No. 757 Pension Trust Fund .....	52
Schedule of Employer Contributions – Amalgamated Transit Union, Local No. 757 Pension Trust Fund .....	53
Schedule of Total OPEB Liability (TOL) .....	54
Schedule of Changes in Total OPEB Liability (TOL).....	55
<b>Supplementary Information</b>	
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual on a Non-GAAP Budget Basis:	
General Fund .....	56
Point2point Fund .....	57
Accessible Services Fund .....	58

**Table of Contents. Continued****Page**

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual on a Non-GAAP Budget Basis (continued):	
Medicaid Fund.....	59
Capital Projects Fund.....	60
Reconciliation of Excess (Deficiency) of Revenues Over Expenditures on a Budgetary Basis to Changes in Net Position on a GAAP Basis.....	61
Reconciliation of Budgetary Fund Balances to Net Position on a GAAP Basis.....	61
Statements of Fiduciary Net Position.....	62
Statements of Changes in Fiduciary Net Position.....	63

**STATISTICAL SECTION****Financial Trend Information**

Comparative Statements of Net Position .....	66
Changes in Net Position.....	67

**Demographic and Economic Information**

Principal Employers of Lane County .....	69
Demographic and Economic Statistics.....	70
Lane County 2018 Covered Payroll .....	71
Inflation Adjusted Annual Average Wages .....	72
Eugene-Springfield Metropolitan Statistical Area Economic Data Sheet .....	73

**Operating Information**

Expenditures and FTEs by Organizational Units.....	75
Capital Asset Statistics.....	76
Operating Revenue & Cost Measurements - Fixed-Route System.....	77
Ridership, Service, and Productivity.....	78
Ridership, Fare, Service, and Productivity .....	79
Ridership, Service, and Service Area Population.....	80
Ridership Trends by Month .....	81
Passenger Boardings and Passenger Revenues.....	82
Passenger Revenues and Operating Costs .....	83
Transportation Revenues by Category.....	84
Annual Monthly Pass Sales.....	85
Passenger Revenues .....	86
Fare Structure .....	87
Comparative Payroll Tax Information .....	88



**Table of Contents. Continued**

**Page**

**DISCLOSURES AND COMMENTS REQUIRED**

**BY STATE MINIMUM STANDARDS**

Report of Independent Auditors on Compliance and on Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with <i>Oregon Municipal Audit Standards</i> .....	89-90
--	-------

**FEDERAL GRANT PROGRAMS**

Report of Independent Auditors on Compliance and on Internal Control Over Financial Reporting and on Compliance with Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i> .....	91-92
Report of Independent Auditors on Compliance for the Major Federal Program and Report on Internal Control over Compliance Required by Uniform Guidance .....	93-94
Schedule of Expenditures of Federal Awards .....	95
Notes to Schedule of Expenditures of Federal Awards.....	96
Schedule of Findings and Questioned Costs .....	97-988
Corrective Action Plan.....	99

January 30, 2020

Board of Directors  
Lane Transit District  
3500 East 17<sup>th</sup> Avenue  
Eugene, OR 97403

It is our pleasure to submit to you the “Comprehensive Annual Financial Report” (CAFR) of the Lane Transit District for the fiscal year ended June 30, 2019.

Oregon Statutes require that Lane Transit District publish, within six months of the close of each fiscal year, a complete set of financial statements presented in conformance with generally accepted accounting principles (GAAP) in the United States of America and audited in accordance with auditing standards generally accepted in the United States of America by a firm of licensed, certified public accountants.

The accuracy of the District’s financial statements and the completeness and fairness of their presentation is the responsibility of District management. The District maintains a system of internal accounting controls designed to provide a reasonable assurance that assets are safeguarded against loss or unauthorized use and that financial records can be relied upon to produce financial statements in accordance with GAAP. The concept of reasonable assurance recognizes that the cost of maintaining the system of internal accounting controls should not exceed benefits likely to be derived.

The District’s financial statements were audited by Moss Adams, LLP, a firm of licensed, certified public accountants. The goal of this independent audit was to provide reasonable assurance that the financial statements of the District for the fiscal year ended June 30, 2019, are free of material misstatements. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used and significant estimates made by management, and evaluating the overall financial statement presentation. The independent auditor concluded, based upon the audit, that there was a reasonable basis for rendering an unmodified opinion that the District’s basic financial statements for the fiscal year ended June 30, 2019, are fairly presented in all material respects in conformity with GAAP. The independent auditor’s report is presented in the Financial Section of this report.

In addition to meeting the requirements set forth above, the independent audit also was designed to meet the special needs of federal grantor agencies as provided for in the Federal Single Audit Act and the Office of Management and Budget’s (OMB) Uniform Guidance. These standards require the independent auditor to report not only on the fair presentation of the basic financial statements but also on the audited government’s internal controls and compliance with legal requirements, with special emphasis on internal controls and legal requirements involving the administration of federal awards.

Management’s Discussion and Analysis (MD&A) is located in the Financial Section immediately following the independent auditor’s report and precedes the basic financial statements. The MD&A provides a narrative introduction, overview, and analysis of the basic financial statements.



This letter of transmittal is designed to complement the MD&A and should be read in conjunction with the MD&A.

## **District Overview**

Lane Transit District (LTD) was established in 1970 under the laws of the State of Oregon that allowed the formation of transit districts as special taxing entities. The District began operating in the Eugene-Springfield area in 1970. LTD serves a population base of approximately 314,500 with a fleet of 102 buses in revenue service that travel more than 3.9 million miles annually. Passenger boardings were approximately 9.9 million for FY19. In FY19, LTD provided more than 283 thousand revenue hours of fixed-route service.

The boundaries of Lane Transit District fall entirely within Lane County, encompassing approximately 482 square miles. LTD serves the Eugene-Springfield metropolitan area; the incorporated cities of Coburg, Creswell, Cottage Grove, Lowell, Veneta, and Junction City; and the unincorporated area along Highway 126 between Springfield and the McKenzie Bridge Ranger Station.

LTD is governed by a Board of Directors composed of seven members, each appointed by the governor of Oregon and confirmed by the Oregon State Senate. Each Board member represents a subdistrict of LTD's service area. The Board is responsible for development of District policies and hires and directs the activities of the general manager. The general manager, in turn, directs the daily activities of the District and is responsible for the overall management of the District and its employees.

The District is committed to the successful implementation of total fixed-route accessibility and the successful operation of a demand-response/paratransit service for persons unable to use the fixed-route system. All of LTD's fixed-route buses are equipped with wheelchair lifts or ramps. The District also provides comparable demand-response services for those persons who are unable to use the fixed-route system. In addition to the fixed-route and demand-response services, LTD also provides bus rapid transit services, Point2point non single occupancy transportation options, and serves as the county's Medicaid non-emergency medical transportation brokerage. Recognizing that the future of transit is multi-modal, in 2019, LTD began piloting mobility-on-demand services in the cities of Cottage Grove and Eugene.

The District was empowered by the state legislature, under Oregon Revised Statutes 267, to impose an excise tax on every employer on the wages paid with respect to employment of individuals. The same authority permits the District to levy an equal tax on self-employed individuals. The allowable rate has been gradually increased by amendment to the statute and the authority of the District's Board of Directors. Per LTD Ordinances 50 and 51, the payroll and self-employment taxes for calendar year 2018 were seventy-three one hundredths of one percent (.73%) and for calendar year 2019 were seventy-four one hundredths of one percent (.74%).

In 2017, the state legislature passed House Bill 2017 (HB 2017). Section 122 of HB 2017 known as "Keep Oregon Moving". This legislation provides a dedicated statewide funding stream for transit which is funded by an employee state payroll tax of one-tenth of one percent which went into effect on July 1, 2018. These additional funds are improving the environment, access and transportation services through the following:

- Mobility-on-demand pilots in Cottage Grove and Eugene
- Procurement of fixed-route and demand-response vehicles
- Student transit passes providing free rides for students K-12

- Low-income fare programs
- Increased fixed route services

For financial planning and control, the District prepares and adopts an annual budget in accordance with Oregon Revised Statutes Chapters 294.305 through 294.565. The legally adopted budget is at the fund level for current expenditures, with separate appropriations established for capital outlay, interfund transfers, and contingencies. Budgetary control is internally administered at a more restrictive level. Budget-to-actual comparisons for each individual fund for which an appropriated annual budget has been adopted are provided as supplementary information in this report.

## **Factors Affecting Financial Condition**

### ***Local Economy***

LTD serves the Eugene-Springfield metropolitan area. Lane Transit District's boundaries fall entirely within Lane County and encompasses 482 square miles serving a population base of approximately 314,500. In June 2019, total nonfarm employment in Lane County was 166,100 compared to 163,400 in June 2018, representing an increase of 2,700 jobs in the last year.

	<u>June 2015</u>	<u>June 2016</u>	<u>June 2017</u>	<u>June 2018</u>	<u>June 2019</u>
Civilian labor force	172,343	178,823	181,846	182,329	181,121
Unemployment	10,328	9,807	8,285	8,288	7,980
Unemployment rate	5.9%	5.4%	4.5%	4.4%	4.3%
Total employment	162,015	169,016	173,561	174,041	173,141
 Total nonfarm employment	 152,300	 156,100	 158,500	 163,400	 166,100
Percent annual change	3.0%	2.5%	1.5%	3.1%	1.7%

*Source: Oregon Employment Department*

The unemployment rate has stayed steady at 4.4 percent as of June 2019. This is slightly higher than the comparable rate of 4 percent for the State of Oregon and 3.8 percent for the United States as a whole. The June 2019 unemployment rate was 1 percentage point lower than for June 2018.

### ***Relevant Financial Policies***

Relevant financial policies are addressed in Note 1 to the financial statements. In the current year no one policy produced a significant impact on the financial statements.

### ***Long-Range Financial Plan***

The rolling ten-year Long-Range Financial Plan is currently under revision pending completion of the Strategic Business Plan which is expected to be completed in 2021.

## **Major Initiatives**

The District has a number of major initiatives that will impact current and future budgets:

- The District has engaged in a cooperative effort, known as MovingAhead, with the City of Eugene, regional partners, and community members to determine how best to invest in the main corridors that connect neighborhoods, shopping areas and places of employment.. MovingAhead prioritizes investments in transit, walking and biking projects in each of five key corridors. Decision on a locally preferred alternative for the project is expected in early 2020.
- The District is constructing a new station along River Road in the Santa Clara community near Hunsaker Lane, including a Park & Ride. The new facility will accommodate EmX service, 40-foot and 60-foot buses, reducing operational delays and improving customer experience. This new station is expected to be operational in early 2021.
- The District conducted a comprehensive study of our transit system to identify existing strengths, areas for improvement and options to improve and increase usage utilizing a long-term view. This community conversation known as “Transit Tomorrow” will culminate in a service redesign that is planned to be presented to the LTD Board for approval in February 2020.
- The District’s local Statewide Transportation Improvement Fund (STIF) plan was approved by the Oregon Transportation Commission as presented. This plan includes projects that invest in operating and capital improvements which provide additional bus service within the LTD district and county-wide, replace aging buses, pilot alternative on-demand transit services, provide free K-12 student transit passes and increase low-income fare subsidies.
- Transit vehicles have a lifespan of approximately 12 years. In its effort to be fiscally responsible, LTD has maintained many of its vehicles beyond 12 years. However, as vehicles age, maintenance costs increase; this increase eventually offsets any savings generated by delaying the purchase of new vehicles. Many of LTD’s vehicles are at the appropriate point in their lifespan to be replaced. LTD will be replacing these aging buses over the course of the next three to five years with diesel, diesel hybrid, and all electric vehicles.
- Demand response vehicles have a lifespan of approximately five to eight years. Many of LTD’s demand-response vehicles have exceeded their lifespan. With the increase in demand response services, replacement and expansion of these vehicles have become a priority to continue to provide paratransit services.
- LTD was selected to be the community partner with the University of Oregon for the 2019-2020 school year to collaboratively address questions facing LTD’s strategic planning efforts with student energy, enthusiasm and innovative approaches. 20 projects focused on making transit more efficient and sustainable are expected to deliver practical, tangible and implementable solutions. This partnership will wrap up in June 2020.

- The future of transit is part of a convenient, multi-modal system. In preparation for that future, LTD has added electronic fare collection, which improves reliability and convenience over paper bus passes, and is piloting the use of TransLoc, an on-demand mobility smartphone application. LTD is also engaged in two mobility-on-demand pilot projects in Cottage Grove and Eugene, as well as reimagining the downtown Eugene Station and surrounding areas as a future mobility hub.

#### **GFOA Certificate of Achievement for Excellence in Financial Reporting**

The Government Finance Officers Association (GFOA) of the United States and Canada awarded a Certificate of Achievement for Excellence in Financial Reporting to the District for its CAFR for the years ended June 30, 2017 and 2018. In order to be awarded a Certificate of Achievement, the District published an easily readable and efficiently organized CAFR that conforms to program standards. The report satisfies both accounting principles generally accepted in the United States of America and applicable legal requirements. A Certificate of Achievement is valid for a period of only one year. We believe we have met the GFOA's standards for financial reporting for the year ended June 30, 2019, and therefore, the District will again be submitting its current CAFR to that body for consideration for a Certificate of Achievement. To that end, we will advise the Board of the results of the GFOA's review of our report.

#### **Acknowledgments**

The preparation of the CAFR was made possible by the efforts of the entire Finance Department and other support from the Planning Department. The Finance Department appreciates and thanks all staff who assisted and contributed to the report's presentation. Staff also thank the members of the LTD Board of Directors for their interest and support in managing the financial operations of the District in a responsible and progressive manner.

Respectfully submitted,



Aurora Jackson  
General Manager



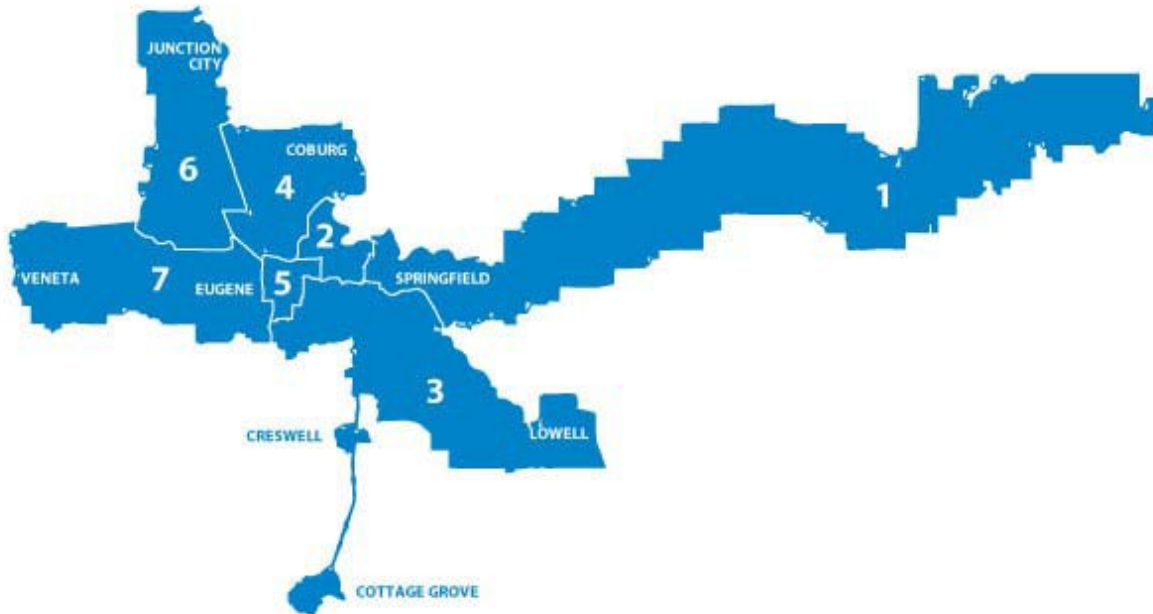
Christina Shew (Dec 16, 2019)

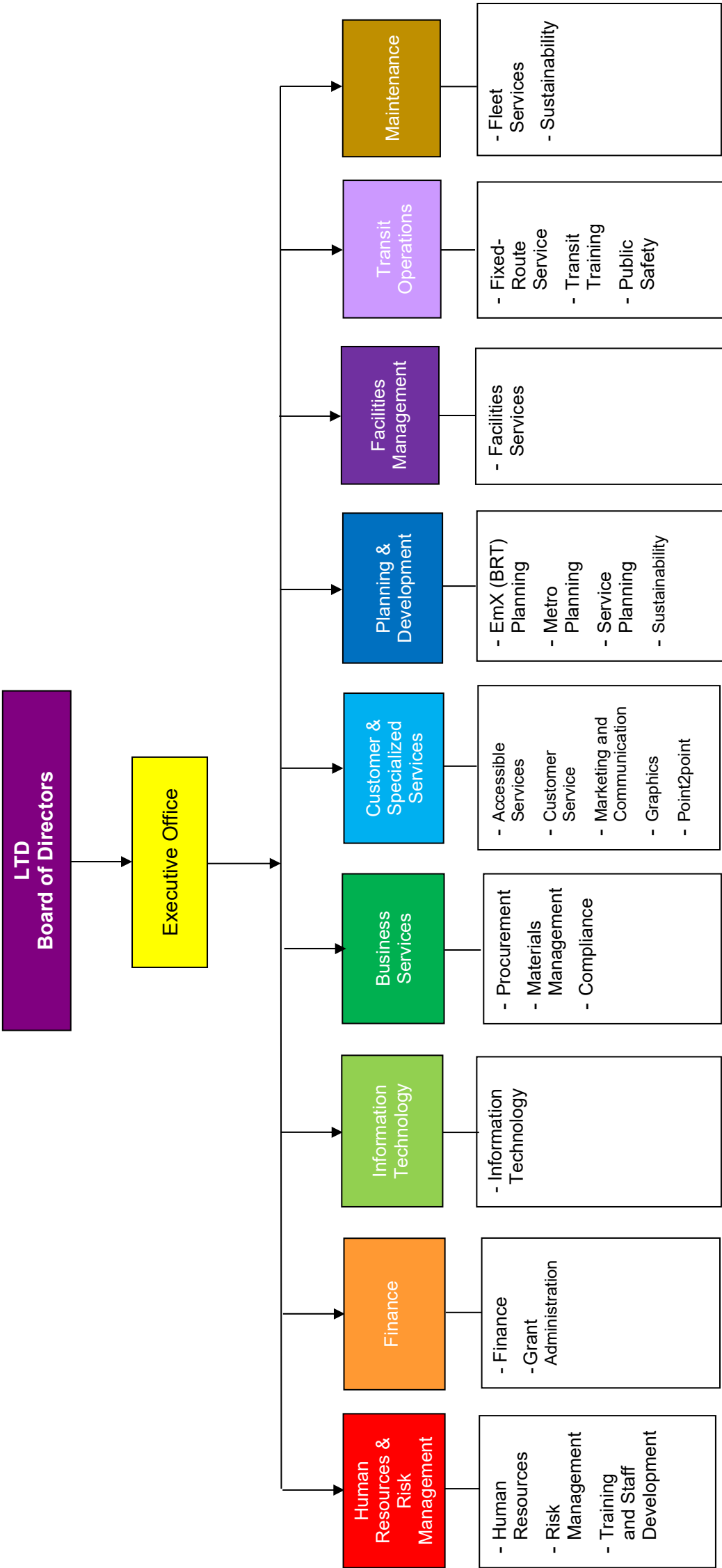
Christina Shew, CPA  
Director of Finance

# LTD Board of Directors

(Four-year Terms)

	<u>Sub-District</u>	<u>Term Expiration</u>
Steven Yett	1	12/31/21
Carl Yeh, President	2	12/31/20
Don Nordin, Treasurer	3	12/31/22
Emily Secord	4	12/31/22
Joshua Skov, Secretary	5	12/31/21
Caitlin Vargas	6	12/31/22
Kate Reid, Vice President	7	12/31/20







Government Finance Officers Association

**Certificate of  
Achievement  
for Excellence  
in Financial  
Reporting**

Presented to

**Lane Transit District  
Oregon**

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended

**June 30, 2018**

*Christopher P. Morill*

Executive Director/CEO

## **Report of Independent Auditors**

The Board of Directors  
Lane Transit District, Oregon

### **Report on the Financial Statements**

We have audited the accompanying financial statements of Lane Transit District, Oregon (the District) and the Lane Transit District Salaried Employee's Retirement Plan Trust Fund as of and for the years ended June 30, 2019 and 2018, and the Amalgamated Transit Union, Local No. 757 Pension Trust Fund as of and for the years ended December 31, 2018 and 2017, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

### ***Management's Responsibility for the Financial Statements***

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### ***Auditor's Responsibility***

Our responsibility is to express opinions on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.



## ***Opinions***

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the District and the Lane Transit District Salaried Employee's Retirement Plan Trust Fund as of June 30, 2019 and 2018, and the Amalgamated Transit Union, Local No. 757 Pension Trust Fund as of December 31, 2018 and 2017, and the respective changes in financial position and, where applicable, cash flows thereof for the years then ended in accordance with accounting principles generally accepted in the United States of America.

## ***Other Matters***

### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 4-12, the schedules of changes in the net pension liability and related ratios on pages 50 and 52, employer contributions on pages 51 and 53, total OPEB liability on page 54, and changes in total OPEB liability on page 55 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### ***Supplementary Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The schedule of expenditures of federal awards and related notes on pages 91-92, as required by Title 2 U.S. *Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and the other supplementary information on pages 56 through 63; each as listed in the table of contents (collectively, the supplementary information), are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The supplementary information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

### *Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The introductory section and statistical information are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The introductory section and statistical information have not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

### ***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report under separate cover dated January 30, 2020 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

### ***Other Reporting Required by Minimum Standards for Audits of Oregon Municipal Corporations***

In accordance with the Minimum Standards for Audits of Oregon Municipal Corporations, we have issued our report dated January 30, 2020, on our consideration of the District's compliance with certain provisions of laws and regulations, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules. The purpose of that report is to describe the scope of our testing of compliance and the results of that testing and not to provide an opinion on compliance.



Julie Desimone, Partner  
for Moss Adams LLP  
Portland, Oregon  
January 30, 2020

# **FINANCIAL SECTION**

**LANE TRANSIT DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

The following management's discussion and analysis (MD&A) provides an overview of the Lane Transit District (LTD or the District) financial performance for the fiscal years ended June 30, 2019 and 2018. It is designed to assist the reader in focusing on significant financial issues, providing an overview of the District's financial activity, and identifying changes in the District's financial position.

This MD&A is based on currently known facts, decisions, and conditions that existed as of the date of the independent auditor's report. As with other sections of the financial report, the information contained within the MD&A should be considered only as part of a greater whole. The reader of this MD&A should take time to read and evaluate all sections of this report, including the notes to financial statements and other supplementary information that is provided in addition to this MD&A. Additional information outside the scope of this analysis can be found in the Letter of Transmittal.

**Overview of the Financial Statements**

The District's financial statements consist of statements of net position; statements of revenues, expenses, and changes in net position; and statements of cash flows. These statements offer short- and long-term financial information about all the District's activities. The notes to the financial statements contain more detail on some of the information presented in the financial statements. Over time, increases or decreases in net position, as reported on the statements of net position, may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

The District's financial statements have been prepared using the accrual basis of accounting in accordance with generally accepted accounting principles in the United States of America. Under this basis of accounting, revenues are recognized in the period in which they are earned, and expenses are recognized in the period in which they are incurred, regardless of the timing of related cash flows.

The notes to the financial statements provide additional information that is essential to a full understanding of the data provided within the financial statements. The notes to the financial statements are found on pages 18-49 of this report.

**LANE TRANSIT DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

**Financial Summary**

**Net Position**

	<u>District Total</u>			Increase (decrease)	Percentage Change	Increase (decrease)	Percentage Change
	2019	2018	2017	2019-2018	2019-2018	2018-2017	2018-2017
<b>Assets</b>							
Current assets	\$ 38,916,289	\$ 39,716,401	\$ 33,622,720	\$ (800,112)	-2.0%	\$ 6,093,681	18.1%
Capital assets, net of depreciation	162,507,251	176,573,417	182,179,014	(14,066,166)	-8.0%	(5,605,597)	-3.1%
Total assets	201,423,540	216,289,818	215,801,734	(14,866,278)	-6.9%	488,084	0.2%
Deferred Outflows of Resources	6,301,745	3,425,274	5,235,429	2,876,471	84.0%	(1,810,155)	-34.6%
Total assets and deferred outflows of resources	207,725,285	219,715,092	221,037,163	(11,989,807)	-5.5%	(1,322,071)	-0.6%
<b>Liabilities</b>							
Current liabilities	5,932,870	8,629,463	9,017,767	(2,696,593)	-31.2%	(388,304)	-4.3%
Noncurrent liabilities	37,147,793	30,342,493	28,793,940	6,805,300	22.4%	1,548,553	5.4%
Total liabilities	43,080,663	38,971,956	37,811,707	4,108,707	10.5%	1,160,249	3.1%
Deferred Inflows of Resources	1,181,933	2,236,492	696,930	(1,054,559)	-47.2%	1,539,562	220.9%
<b>Net Position</b>							
Investment in capital assets	162,507,251	176,573,417	182,179,014	(14,066,166)	-8.0%	(5,605,597)	-3.1%
Restricted for Accessible Services, Point2point and Medicaid programs	1,441,227	1,792,304	38,863	(351,077)	-19.6%	1,753,441	4511.9%
Unrestricted	(485,789)	140,923	310,649	(626,712)	-444.7%	(169,726)	-54.6%
Total net position	163,462,689	178,506,644	182,528,526	(15,043,955)	-8.4%	(4,021,882)	-2.2%
Total liabilities, deferred inflows of resources and net position	\$ 207,725,285	\$ 219,715,092	\$ 221,037,163	\$ (11,989,807)	-5.5%	\$ (1,322,071)	-0.6%

**FY19**

The District's total assets decreased \$14.9 million. Current assets decreased \$800 thousand, predominately from decreases to grants receivable and accounts receivable. Grants receivable decreased as 2018 included \$1.1 million more in outstanding reimbursement for preventative maintenance than 2019. Significant grants receivables outstanding in FY19 were for the Glenwood facility building and bus lot, EmX West, and the Willow Creek Terminus. Total FY18 accounts receivable included a large outstanding payment in the Medicaid Fund due to the District at year-end, as a result of claims submittal delays. These delays were the result of challenges involved in the implementation of the NOVUS RideSource management software, and have subsequently been resolved.

The net book value of capital assets decreased \$14.1 million. This decrease was the result of asset depreciation. In FY19, construction-in-progress increased \$759,000 due to construction of the Santa Clara Transit Station, which is a new station along River Road in the Santa Clara community. This station is targeted for completion in early 2021.

The District's total liabilities increased \$4.1 million (10.5 percent) in FY19 from \$39 million to \$43.1 million. This is largely attributable to changes in noncurrent liabilities, which increased primarily due to the Amalgamated Transit Union (ATU) net pension liability and the Other Postemployment Benefits (OPEB) liability. The ATU pension liability increase was due to: 1) a change to the mortality

**LANE TRANSIT DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

tables used from RP-2000 to RP-2014 and 2) a decrease to the long-term expected rate of return from 6.75 percent in FY18 to 6.50 percent in FY19. The net OPEB obligation increase is due to the medical premium increase assumption of 4.25 percent from FY18 to FY19.

Total current liabilities decreased \$2.7 million due to a reduction in accounts payable, predominately due to the EmX West project.

The net position of the District decreased \$15 million (8.4 percent) in FY19, from \$178.5 million to \$163.5 million. Of the \$163.5 million, \$162.5 million is invested in capital assets and the remaining balance is restricted for use in the Accessible Services, Medicaid, and Point2point programs.

***FY18***

The District's total assets stayed relatively flat at \$216 million. Current assets increased \$6.1 million, predominately from increases to grants receivable and accounts receivable. Grants receivable increased as a result of drawdown timing. Significant grants receivables outstanding in FY18 were for the Glenwood facility building and bus lot, EmX West, and the Willow Creek Terminus. Accounts receivable was up due to large outstanding payments due to the District by Trillium at year-end as a result of claims submittal delays. This delay was due to the software transition challenges from the NOVUS RideSource management software implementation. Offsetting the increase in current assets is a decrease in the net book value of capital assets, which decreased \$5.6 million. This decrease was the result of asset depreciation partially offset by increases in land specifically acquired as part of the EmX West bus rapid transit (BRT) line. The reduction in FY18 construction-in-progress is primarily due to the EmX West BRT line being placed into service in September 2018. The District's total liabilities increased \$1.2 million (3.1 percent) in FY18 from \$37.8 million to \$39 million. This is largely attributable to changes in noncurrent liabilities. The net OPEB obligation increased \$4.7 million but was partially offset by the net pension liability for the ATU pension trust. The increase in the OPEB obligation is the result of the implementation of GASB Statement No. 75. The net pension liability for the ATU pension trust decreased as a result of an increase in net investment income, increasing the Plan's fiduciary net position. Total current liabilities decreased \$388,000 due to a reduction in accounts payable, specifically for the EmX West project.

The net position of the District decreased \$4 million (2.2 percent) in FY18, from \$182.5 million to \$178.5 million. Of the \$178.5 million, \$141,000 was unrestricted, a decrease of \$170,000 from the prior year. The remaining portion of net position is invested in capital assets or restricted for use in Accessible Services, Medicaid, and Point2point programs.

**LANE TRANSIT DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

**Changes in Net Position**

	District Total			Increase (decrease)	Percentage Change	Increase (decrease)	Percentage Change
	2019	2018	2017	2019-2018	2019-2018	2018-2017	2018-2017
Operating Revenues							
Passenger fares	\$ 6,755,899	\$ 6,839,353	\$ 7,319,892	\$ (83,454)	-1.22%	\$ (480,539)	-6.56%
Special services	288,310	229,062	154,541	59,248	25.87%	74,521	48.22%
Accessible Services and Medicaid	16,244,867	14,115,229	12,572,295	2,129,638	15.09%	1,542,934	12.27%
Advertising	300,000	270,000	447,000	30,000	11.11%	(177,000)	-39.60%
Nonoperating Revenues							
Employer payroll tax	37,749,489	35,797,722	32,827,455	1,951,767	5.45%	2,970,267	9.05%
Self-employment tax	1,932,829	2,072,662	1,983,365	(139,833)	-6.75%	89,297	4.50%
State payroll assessment	439,545	439,600	411,860	(55)	-0.01%	27,740	6.74%
Grant revenue	2,487,542	2,825,907	115,475	(338,365)	-11.97%	2,710,432	2347.20%
Interest	338,244	167,305	201,295	170,939	102.17%	(33,990)	-16.89%
Facility rental and other nonoperating revenues	263,414	166,934	349,986	96,480	57.80%	(183,052)	-52.30%
Miscellaneous income	375,977	-	-	375,977	NA	-	NA
Gain (loss) on disposal of capital assets	6,145	(1,066,785)	37,721	1,072,930	-100.58%	(1,104,506)	-2928.09%
Total operating and nonoperating revenues	67,182,263	61,856,989	56,420,885	5,325,274	8.61%	5,436,104	9.63%
Operating Expenses							
Personnel services	36,849,484	35,926,313	35,491,687	923,171	2.57%	434,626	1.22%
Materials and services	10,992,465	8,862,305	11,527,120	2,130,160	24.04%	(2,664,815)	-23.12%
Insurance	972,841	1,055,130	985,149	(82,289)	-7.80%	69,981	7.10%
Accessible Services and Medicaid	18,697,691	17,118,488	15,482,280	1,579,203	9.23%	1,636,208	10.57%
Depreciation	16,192,572	15,613,426	11,331,319	579,146	3.71%	4,282,107	37.79%
OPEB expense	2,159,635	-	-	2,159,635	0.00%	-	-
Total operating expenses	85,864,688	78,575,662	74,817,555	7,289,026	9.28%	3,758,107	5.02%
Gain (loss) before contributions	(18,682,426)	(16,718,673)	(18,396,670)	(1,963,753)	11.75%	1,677,997	-9.12%
Capital contributions	3,638,471	17,681,023	27,832,523	(14,042,552)	-79.42%	(10,151,500)	-36.47%
Changes in net position	(15,043,955)	962,350	9,435,853	(16,006,305)	-1663.25%	(8,473,503)	-89.80%
Total net position - beginning of period	178,506,644	182,528,526	173,092,673	(4,021,882)	-2.20%	9,435,853	5.45%
Restatement - Note 4e	-	(4,984,232)	-	-	-	-	-
Total net position - restated	178,506,644	177,544,294	173,092,673	962,350	0.54%	4,451,621	2.57%
Total net position - end of period	\$ 163,462,689	\$ 178,506,644	\$ 182,528,526	\$ (15,043,955)	-8.43%	\$ (4,021,882)	-2.20%

**FY19**

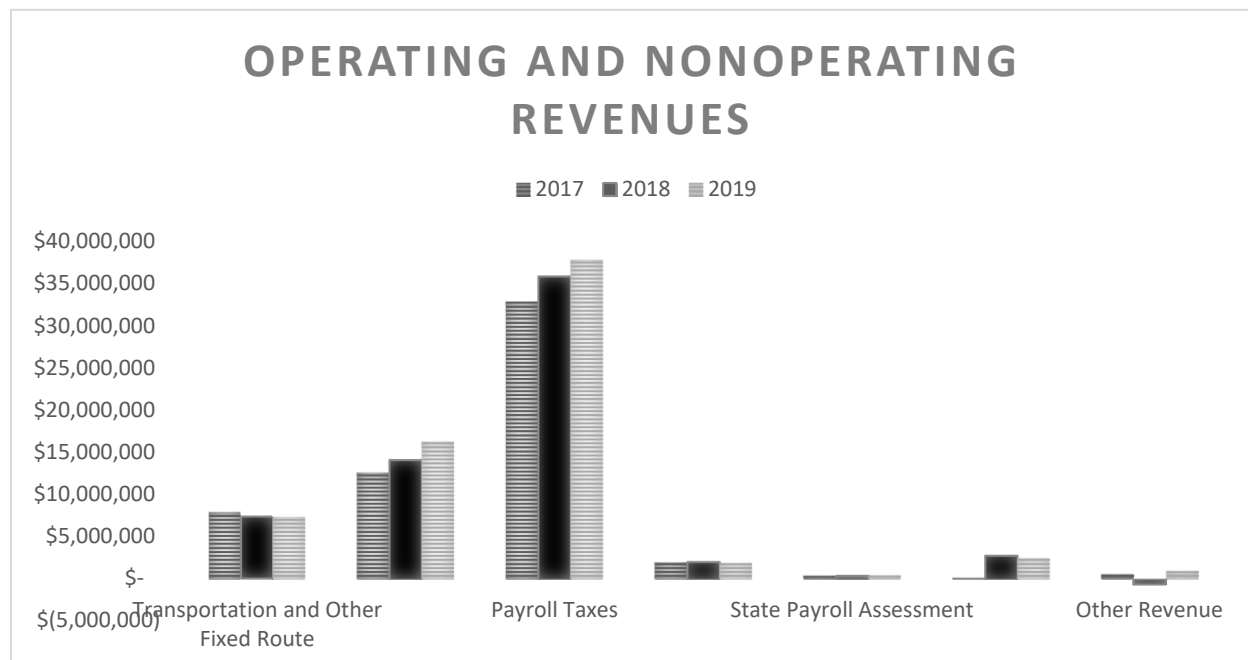
The District's net position decreased \$15 million in FY19 to \$163.5 million. Total revenues were up \$5.3 million (8.6 percent), accompanied by an increase in total expenses of \$7.3 million (9.3 percent). A decrease in capital contributions and increases in materials and supplies expense and OPEB expense are the primary reasons for the unfavorable change in net position.

Operating revenues of \$23.6 million reflect an increase of 10 percent in FY19. This increase was due to increased costs charged for the Medicaid Fund Trillium nonemergency medical provider services. LTD is reimbursed 100 percent for the qualified costs to provide the nonemergency medical services plus, a per member, per month administrative fee reimbursement.

**LANE TRANSIT DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

Non-operating revenues of \$43.6 million were up 7.9 percent in FY19. The increase in non-operating revenues was due to increases in payroll tax receipts. Compared to FY18, payroll tax receipts are higher by \$1.8 million. Favorability is due primarily to an increase in the tax rate in January 2019 and slowed but continued economic growth.

Interest is up \$171,000 (102 percent) due to a higher average cash balance in FY19 and interest rate increases coupled with a change to the banking structure in FY19. The new banking structure is full interest earnings rather than an earnings credit rate, which when not utilized is lost.



Operating expenses of \$85.9 million were up 9.3 percent in FY19. The largest increase is for Medicaid expenses which was up \$1.9 million due to increased costs charged for the Medicaid Fund Trillium nonemergency medical provider services. LTD does not control the costs charged by Trillium, and the Federal Government mandates that Medicaid Fund services be provided within three-quarter of a mile of our fixed-route service for all transit agencies receiving federal funds. Medicaid costs are for either provider payments or administrative costs. Medicaid provider payments are reimbursed 100 percent for qualified claims. Non-qualified claims are paid for by a general fund transfer totaling \$92,000 in FY19. Administrative costs are reimbursed on a negotiated per member per month basis. In FY19 this rate was \$1.35 per member per month. This rate does not fully cover the costs to administer the program. For FY19, 62 percent of administrative cost was reimbursed. The shortage of \$909,000 was covered by a general fund transfer.

Depreciation is up \$579,000 (3.7 percent). EmX West assets were placed into service in September 2017, which made FY19 the first full year of depreciation for these assets.

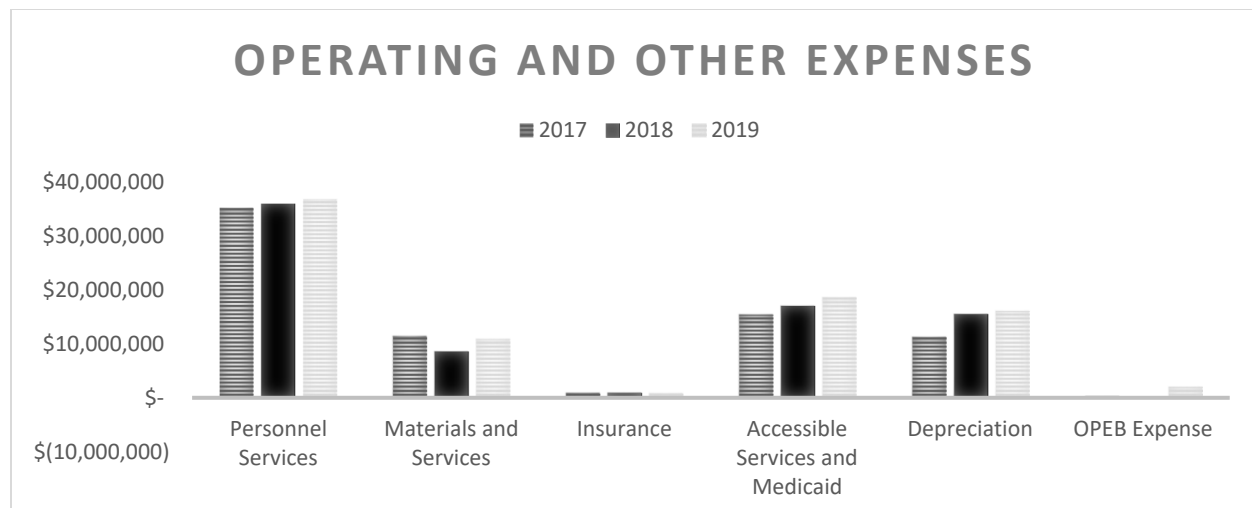
Increases in Accessible Services, Point2point, and Medicaid of 9.2 percent was primarily driven by both an increase to the cost and an increase in demand for those programs.



**LANE TRANSIT DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

Personnel services were up 2.6 percent (\$923,000) as a result of a contractual ATU wage increase of 3 percent.

Materials and services were up \$2.1 million. The largest increase is for a number of projects planning for future transit improvement options, including the MovingAhead and Transit Tomorrow studies. Additional increases are for the Cottage Grove mobility-on-demand pilot, increased costs for fuel, the cost of parts to maintain our aging fleet, and increased costs for our aging infrastructure.



Capital contributions reflect funds received from federal, state, and local sources for use in capital projects. This component of the change in net position can vary significantly from year to year depending on the number and type of capital projects undertaken. The decrease in capital contributions by \$14 million in FY19 is primarily related to EmX West, which was launched in September 2017. Details of capital spending can be found below in the capital assets portion of this analysis.

**FY18**

The District's net position decreased \$4 million in FY18 to \$178.5 million. Total revenues were up \$5.4 million (9.6 percent), accompanied by an increase in total expenses of \$3.6 million (4.9 percent). A decrease in capital contributions, increases in depreciation expense, and losses on disposal of capital assets were the primary reasons for the unfavorable change in net position. The increased depreciation was the result of EmX West assets placed into service in September 2018. The loss on disposal of capital assets were the result of pedestrian bridges transferred to the city of Eugene upon their completion.

Operating revenues of \$21.5 million reflect an increase of 4.7 percent in FY18. Most of this increase was due to increased utilization of the Accessible Service, Medicaid, and Point2point programs. This increase was partially offset by decreased advertising and fixed-route service passenger fares. Passenger fare declines were due to promotional passes in the first half of FY18 for the EmX launch, as well as an increase in transfers. Advertising was down \$177,000 (39.6 percent) as the University of Oregon EmX advertising contract expired in June 2018, and no advertising replaced this space. Non-operating revenues of \$40.4 million were up 12.5 percent in FY18. The increase in non-operating revenues was due to increases in payroll tax receipts and the reinstatement of federal assistance used for operations in FY18. Compared to FY17, payroll tax receipts are higher by \$3 million. Favorability

**LANE TRANSIT DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

of \$2 million is due to a taxpayer amended return adversely impacting FY17 with the remaining increase the result of an increase in the tax rate in January 2019 and slowed but continued economic growth.

**Capital Assets**

At June 30, 2019, the District had invested \$162.5 million, net of accumulated depreciation, in a variety of capital assets.

Capital Assets, net of depreciation As of June 30							
	District Total			Increase (decrease) 2019-2018	Percentage Change 2019-2018	Increase (decrease) 2018-2017	Percentage Change 2018-2017
	2019	2018	2017				
Land	\$ 17,612,178	\$ 17,612,178	\$ 12,105,276	\$ -	0.0%	\$ 5,506,902	45.5%
Freestanding public art	366,917	366,917	366,917	-	0.0%	-	0.0%
Construction in progress	901,964	30,552,357	88,711,001	(29,650,393)	-97.0%	(58,158,644)	-65.6%
Busways	96,503,958	72,872,739	27,449,945	23,631,219	32.4%	45,422,794	165.5%
Rolling stock and related equipment	17,008,961	21,469,722	25,731,739	(4,460,761)	-20.8%	(4,262,017)	-16.6%
Stations, shelters, and bus signs	9,084,882	10,882,501	6,884,493	(1,797,619)	-16.5%	3,998,008	58.1%
Buildings and improvements	17,911,467	19,580,868	17,477,399	(1,669,401)	-8.5%	2,103,469	12.0%
Accessible Services vehicles	1,477,251	725,772	763,020	751,479	103.5%	(37,248)	-4.9%
Other equipment and support vehicles	1,639,673	2,510,363	2,689,223	(870,690)	-34.7%	(178,860)	-6.7%
	<u>\$162,507,251</u>	<u>\$176,573,417</u>	<u>\$182,179,013</u>	<u>\$ (14,066,166)</u>	<u>-8.0%</u>	<u>\$ (5,605,596)</u>	<u>-3.1%</u>

**FY19**

In FY19, the District spent \$2.1 million for capital acquisition and construction, approximately 89 percent of which was reimbursed by federal and state governments. The reimbursement percentage is up from 81 percent, primarily due to the use of Special Transportation and Federal Funds in FY19 to purchase accessible service paratransit vehicles. Of the \$2.1 million spent, \$865,000 was spent for accessible service vehicles and \$674,000 was for activities related to the Santa Clara Transit station. Overall, the District's net position in capital assets decreased by \$14.1 million, primarily as a result of depreciation.

**FY18**

In FY18, the District spent \$11.1 million for capital acquisition and construction, approximately 79 percent of which was reimbursed by federal and state governments. The reimbursement percentage was down from 81 percent, primarily due to the use of *ConnectOregon* grants in FY17, but not FY18, and some projects funded solely by the General Fund. Of the \$11.1 million spent, \$6.7 million was spent for construction activities related to the EmX West. Other expenditures included \$3.4 million spent for construction activities related to the facilities management building and bus parking lot. Overall, the District's net position in capital assets decreased by \$5.6 million after the charge for depreciation.

Note 3(d) (page 29) contains additional detail information about capital assets activity.

**LANE TRANSIT DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

**Economic Factors and Related Budget Impact**

During the preparation of the budget for the ensuing fiscal year, the long-term impacts of the local economy were examined in conjunction with business decisions made by the District. The District's Board of Directors adopted the FY20 budget on May 15, 2019. The total adopted budget for FY20 is \$114.3 million, which includes \$55.1 million in total appropriations, a 2.3 percent decrease from the FY19 budget. The FY20 adopted budget can be found under "Financials" and "Annual Budget" at: <https://www.ltd.org/financials/>. Budget highlights are listed below:

- Given the economic uncertainty and mixed economic indicators, payroll and self-employment taxes were held roughly flat inclusive of a .01 percent rate increase which takes effect January 2020. At the time of the FY20 budget adoption, the local economy was showing signs of weakening. An inverted yield curve, which has reliably predicted recessions since the 1960's was inverted. The Eugene-Springfield metropolitan employment and hiring demand was also trending downward.
- Operating revenues, including passenger fares, monthly passes, Group Pass Program, advertising, and special services, are forecast to decrease 6.8 percent to \$6.6 million from the prior-year budget. Reductions are predicted in passenger fares and group pass revenues due to the implementation of the student transit pass, which provides free fares for youth and 75 percent discounts for low income and non-profit organizations. The reduction in passenger fare revenue is funded by the Statewide Transportation Improvement Fund (STIF) grant. Partially offsetting this decrease is increases in fare revenues from anticipated service increases.
- The FY20 budget incorporates \$10.2 million related to the STIF grant. The STIF funding source is the statewide employee payroll tax of one-tenth of one percent (.1 percent) on eligible gross taxable employee wages and is expected to raise approximately \$13.4 million over three years.
- Personnel services costs are \$39.2 million, up over the amended FY19 budget by \$1.6 million. This increase is driven by: 1) planned increases in additional fixed-route service funded by STIF, 2) ATU contractual wage increases of 2 percent on July 1, 2019 and another 1.5 percent on January 1, 2020 and 3) increases to the LTD contribution rate to the ATU defined benefit plan of 3.1 percent. This increase is the actuarially recommended rate required to have a fully funded plan in 20 years.
- Partially offsetting the increased personnel costs is a reduction in the FY20 budgeted staff. The FY20 FTE's are 344, down 19 from the 363 budgeted for in FY19. This reduction is part of the plan to reduce FTE's through attrition.
- Fuels and lubricants, the District's single largest material expenditure line item, is budgeted to increase to \$2.5 million from the FY19 budget to account for increased consumption due to planned service increases. Fuel prices are planned to remain low as economists predict stability in diesel markets in FY20.
- Parts, general maintenance, and repair are budgeted to increase over FY19 by approximately \$1 million as the District's aging fleet requires major component replacements.
- \$10.3 million of grant funding and local match is being used to construct a new station near Hunsaker Lane and River Road in Eugene. For FY20, \$5.1 million is budgeted to be spent. This new Santa Clara Transit station will accommodate both regular and EmX vehicles, reducing operational delays and improving the customer experience.

**LANE TRANSIT DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

- \$4.6 million of grant funding and local match is allocated to purchase six electric buses. Another \$1.3 million is appropriated to replace accessible service vehicles. All bus purchases will replace vehicles that have reached the end of their useful life.
- \$1.1 million is allocated to planning projects, including Main Street McVay, MovingAhead, and the Transit Tomorrow community engagement plan.
- \$765,000 is allocated for the new electronic fare management system

**Requests for Information**

This financial report is designed to provide a general overview of the District's finances for those with an interest in the District's finances. Questions concerning any of the information provided in this report or requests for additional information should be addressed to the following:

Finance Department  
Lane Transit District  
P.O. Box 7070  
Springfield, OR 97475-0470

---

## *Basic Financial Statements*

**Lane Transit District  
Statements of Net Position  
June 30, 2019 and 2018**

	<u>2019</u>	<u>2018</u>
<b>Assets</b>		
Current assets		
Cash and investments		
Unrestricted	\$ 13,446,770	\$ 7,878,024
Restricted	1,450,978	2,923,676
Accounts receivable	2,361,695	4,576,550
Taxes receivable	9,479,657	8,801,585
Grants receivable	10,377,079	14,103,997
Due from other governments	118,648	110,297
Inventory of parts and supplies	1,468,097	1,111,267
Prepaid expense	213,365	191,005
Deposits	-	20,000
Total current assets	<u>38,916,289</u>	<u>39,716,401</u>
Capital assets		
Land	17,612,178	17,612,178
Freestanding public art	366,917	366,917
Construction in progress	901,964	30,552,357
Other capital assets (net of depreciation)	143,626,192	128,041,965
Net capital assets	<u>162,507,251</u>	<u>176,573,417</u>
Total assets	<u>201,423,540</u>	<u>216,289,818</u>
<b>Deferred outflows of resources</b>		
Deferred outflows - LTD ATU Pension Trust	5,758,763	2,408,443
Deferred outflows - LTD Salaried Employees' Plan	-	526,150
Deferred outflows - OPEB	542,982	490,681
Total deferred outflows of resources	<u>6,301,745</u>	<u>3,425,274</u>
Total assets and deferred outflows of resources	<u>\$ 207,725,285</u>	<u>\$ 219,715,092</u>

The notes to basic financial statements are an integral part of this statement.

**Lane Transit District**  
**Statements of Net Position (Continued)**  
**June 30, 2019 and 2018**

	2019	2018
<b>Liabilities</b>		
Accounts payable	\$ 3,322,472	\$ 5,412,014
Accrued payroll	863,519	876,569
Payroll withholdings and taxes	73,865	59,142
Accrued pension	167,866	151,718
Accrued vacation and sick leave	873,940	1,002,831
Unearned revenue	485,647	970,456
Other current liabilities	145,561	156,733
Total current liabilities	<u>5,932,870</u>	<u>8,629,463</u>
Noncurrent liabilities		
Accrued vacation and sick leave	1,965,086	1,872,076
Total OPEB liability	11,660,678	9,605,874
Net pension liability - LTD ATU Pension Trust	15,165,174	10,135,573
Net pension liability - LTD Salaried Employees' Plan	8,356,855	8,728,970
Total noncurrent liabilities	<u>37,147,793</u>	<u>30,342,493</u>
Total liabilities	<u>43,080,663</u>	<u>38,971,956</u>
<b>Deferred inflows of resources</b>		
Deferred inflows - LTD ATU Pension Trust	218,375	1,414,508
Deferred inflows - LTD Salaried Employees' Plan	87,655	103,213
Deferred inflows - OPEB	875,903	718,771
Total deferred outflows of resources	<u>1,181,933</u>	<u>2,236,492</u>
<b>Net position</b>		
Investment in capital assets	162,507,251	176,573,417
Restricted	579,853	1,792,304
Unrestricted	375,585	140,923
Total net position	<u>163,462,689</u>	<u>178,506,644</u>
Total liabilities, deferred inflows of resources and net position	<u><u>\$ 207,725,285</u></u>	<u><u>\$ 219,715,092</u></u>

The notes to basic financial statements are an integral part of this statement.

**Lane Transit District**  
**Statements of Revenues, Expenses, and Changes in Net Position**  
**For the fiscal years ended June 30, 2019 and 2018**

	2019	2018
Operating revenues		
Passenger fares	\$ 6,755,899	\$ 6,839,353
Special services	288,310	229,062
Accessible Services, Medicaid and Point2Point	16,244,867	14,115,229
Advertising	300,000	270,000
Total operating revenues	<u>23,589,076</u>	<u>21,453,644</u>
Operating Expenses		
Personnel services	36,849,484	35,926,313
Materials and services	10,992,464	8,862,305
Insurance	972,841	1,055,130
Accessible Services, Medicaid and Point2Point	18,697,692	17,118,488
Depreciation	16,192,571	15,613,426
OPEB expense	2,159,635	-
Total operating expenses	<u>85,864,687</u>	<u>78,575,662</u>
Operating loss	<u>(62,275,611)</u>	<u>(57,122,018)</u>
Nonoperating Revenues (Expenses)		
Employer payroll tax, net of state administrative fees (2019, \$622,211; 2018, \$552,119)	37,749,489	35,797,722
Self-employment tax, net of state administrative fees (2019, \$97,791; 2018, \$88,537)	1,932,829	2,072,662
State payroll assessment	439,545	439,600
Grant revenue	2,487,542	2,825,907
Interest	338,244	167,305
Facility rental and other nonoperating revenues	263,414	166,934
Miscellaneous income	375,977	-
(Loss)/gain on disposal of capital assets	6,145	(1,066,785)
Total nonoperating revenues	<u>43,593,185</u>	<u>40,403,345</u>
Loss before capital contributions	(18,682,426)	(16,718,673)
Capital contributions		
Federal and state grants for capital acquisition	<u>3,638,471</u>	<u>17,681,023</u>
Changes in net position	<u>(15,043,955)</u>	<u>962,350</u>
Total net position - beginning	178,506,644	182,528,526
Restatement - Note 4(e)	-	(4,984,232)
Total net position - restated	<u>178,506,644</u>	<u>177,544,294</u>
Total net position - ending	<u><u>\$ 163,462,689</u></u>	<u><u>\$ 178,506,644</u></u>

The notes to basic financial statements are an integral part of this statement.



**Lane Transit District**  
**Statements of Cash Flows**  
**For the fiscal years ended June 30, 2019 and 2018**

	2019	2018
Cash flows from operating activities		
Cash received from customers	\$ 25,795,580	\$ 18,756,041
Cash paid to suppliers for goods and services	(33,142,901)	(26,965,785)
Cash paid to employees for services	(36,225,919)	(36,314,995)
Cash received from other sources	639,391	166,934
Net cash used for operating activities	<u>(42,933,849)</u>	<u>(44,357,805)</u>
Cash flows from noncapital financing activities		
Employer payroll tax	37,071,417	35,797,722
Self-employment tax	1,932,829	2,068,949
State payroll assessment	439,545	256,668
Federal operating grant	2,487,542	1,813,107
State operating grant	-	1,012,800
Net cash provided by noncapital financing activities	<u>41,931,333</u>	<u>40,949,246</u>
Cash flows from capital and related financing activities		
Contribution from federal and state agencies	6,880,580	7,171,538
Proceeds from disposal of capital assets	6,145	8,559
Acquisition and construction of capital assets	(2,126,405)	(11,095,602)
Net cash used for capital and related financing activities	<u>4,760,320</u>	<u>(3,915,505)</u>
Cash flows from investing activities		
Interest receipts	<u>338,244</u>	<u>167,305</u>
Net change in cash and cash equivalents	<u>4,096,048</u>	<u>(7,156,759)</u>
Cash and cash equivalents, beginning of the year	<u>10,801,700</u>	<u>17,958,459</u>
Cash and cash equivalents, end of the year	<u>\$ 14,897,748</u>	<u>\$ 10,801,700</u>
Reconciliation of operating loss to net cash used for operating activities:		
Operating loss	(62,275,611)	(57,122,018)
Cash provided by rental activities	263,414	166,934
Miscellaneous income	375,977	-
Adjustments to reconcile operating loss to net cash used for operating activities		
Depreciation	16,192,571	15,613,426
Change in net pension liability and related deferred inflows and outflows	621,625	(72,505)
Change in net OPEB liability and related deferred inflows and outflows	2,159,635	(19,615)
Change in accounts receivable	2,206,504	(2,697,603)
Change in inventory of parts and supplies	(356,830)	(170,975)
Change in prepaid expenses	(22,360)	602,936
Change in deposits	20,000	40,000
Change in accounts payable	(2,089,542)	(1,072,792)
Change in accrued payroll and related liabilities	(18,060)	245,228
Change in other current liabilities	(11,172)	129,179
	<u>\$ (42,933,849)</u>	<u>\$ (44,357,805)</u>

Cash and cash equivalents consist of unrestricted and restricted amounts.

The notes to basic financial statements are an integral part of this statement.

**Lane Transit District  
Statements of Fiduciary Net Position**

	<b>Pension Trust Funds As of June 30, 2019</b>	<b>Pension Trust Funds As of June 30, 2018</b>
<b>Assets</b>		
Cash		
Cash and cash equivalents	\$ 1,488,057	\$ 1,204,326
Investments		
Shares of registered investment companies	46,490,701	47,334,524
Total Assets	<u>47,978,758</u>	<u>48,538,850</u>
<b>Liabilities</b>		
Accrued expenses	<u>6,341</u>	<u>11,697</u>
<b>Fiduciary Net Position - Restricted for Pensions</b>	<u><u>\$ 47,972,417</u></u>	<u><u>\$ 48,527,153</u></u>

**Lane Transit District  
Statements of Changes in Fiduciary Net Position**

	<b>Pension Trust Funds For the Year Ended June 30, 2019</b>	<b>Pension Trust Funds For the Year Ended June 30, 2018</b>
<b>Additions</b>		
Employer contributions	<u>\$ 4,401,841</u>	<u>\$ 4,231,412</u>
Net change in fair value of investments	(1,993,364)	4,779,995
Interest, dividends and other income	1,181,483	907,376
Investment expenses	(153,507)	(160,934)
Net investment income (loss)	<u>(965,388)</u>	<u>5,526,437</u>
Total Additions	<u>3,436,453</u>	<u>9,757,849</u>
<b>Deductions</b>		
Benefits paid to participants	3,854,238	3,724,045
Administrative expenses	<u>136,951</u>	<u>106,445</u>
Total deductions	<u>3,991,189</u>	<u>3,830,490</u>
Net increase (decrease) in fiduciary net position	(554,736)	5,927,359
<b>Fiduciary Net Position - Restricted for Pensions Beginning of the year</b>	<u>48,527,153</u>	<u>42,599,794</u>
<b>Fiduciary Net Position - Restricted for Pensions End of the year</b>	<u><u>\$ 47,972,417</u></u>	<u><u>\$ 48,527,153</u></u>

# **LANE TRANSIT DISTRICT**

## **Notes to Basic Financial Statements**

### **Years Ended June 30, 2019 and 2018**

#### **1. Organization and Summary of Significant Accounting Policies**

Lane Transit District, Oregon ("LTD" or "the District") was organized under the provisions of Oregon Revised Statutes (ORS) Chapter 267 to provide mass transit services to the Eugene-Springfield area. Formation of the District was effective November 23, 1970, with the assumption of the operations of a privately-owned bus system. Under ORS 267, the District is authorized to levy taxes and charge fares to pay for the operations of the District. The District also is authorized to issue general obligation bonds and revenue bonds. The District is governed by a seven-member Board of Directors appointed by the Governor of the State of Oregon. Board members represent and must live in certain geographical subdistricts. The Board of Directors set District policy, levy taxes, appropriate funds, adopt budgets, serve as contract board, and perform other duties required by state and federal law. The District uses one budgetary fund to account for its operating activities: General Fund. The General Fund accounts for the financial resources associated with operating the District. Principle sources of revenue in the General Fund are passenger fares, employer payroll and self-employment taxes, State of Oregon payroll assessments ("in lieu"), federal grants, and interest. Primary expenditures in the General Fund are personal services, materials and services, and principal and interest on debt secured by General Fund revenues. The District has the following four other funds: Point2point Fund, Accessible Services Fund, Medicaid Fund, and Capital Projects Fund. The District also has fiduciary responsibility for two pension plan trust funds: The Lane Transit District Salaried Employee's Retirement Plan Trust Fund covering nonunion employees, and the Amalgamated Transit Union, Local No. 757 Pension Trust Fund covering union employees. The investment, pension funding and benefit payment activity are reported in these two LTD fiduciary pension trust funds.

##### **(a) Financial Reporting Entity**

Accounting principles generally accepted in the United States of America require that the reporting entity include the primary government, all organizations for which the primary government is financially accountable and other organizations that, by the nature and significance of their relationship with the primary government, would cause the financial statements to be incomplete or misleading if excluded. Based on these criteria, LTD is considered a primary government and does not have any component unit relationships. Conversely, LTD is not considered a component unit of any primary government.

##### **(b) Basis of Accounting and Revenue Recognition**

The District's financial statements are presented as a single proprietary fund. Proprietary funds are used to account for operations and activities that are similar to those found in the private sector. The measurement focus is on the determination of net income.

The financial statements have been prepared using the economic resources measurement focus and accrual basis of accounting in accordance with generally accepted accounting principles in the United States of America. Under this basis, revenues are recognized in the period in which they are earned, expenses are recognized in the period in which they are incurred, depreciation of assets is recognized as an expense in the Statements of Revenues, Expenses, and Changes in Net Position, and all assets and liabilities associated with the operation of the District are included in the Statements of Net Position.

## **1. Summary of Significant Accounting Policies (Continued)**

Operating revenues consist primarily of passenger fares. The District also recognizes contracted service revenue and transit advertising revenue as operating revenue. Operating expenses are the costs of operating the District, including depreciation on capital assets. Capital contributions include grant revenue and other contributions related to capital asset acquisitions or construction. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

The District has no allowance for doubtful accounts. Past experience has shown that uncollectible amounts are likely to be insignificant.

### **(c) Tax Revenues**

Funding of day-to-day operations is primarily provided by the payroll tax imposed by the District pursuant to ORS 267.380 and the self-employment tax imposed by the District pursuant to ORS 267.385. The payroll tax is imposed on employers with respect to wages earned within the District service area. An employer is not permitted to deduct any portion of the tax from the wages of an employee. The self-employment tax is imposed on self-employed individuals with respect to their net earnings generated within the District service area. The District currently imposes these taxes at a rate of 0.74 percent of the wages paid to individuals (for payroll tax) and net earnings from self-employed individuals (for self-employment tax). The taxes are collected on the District's behalf by the Department of Revenue of the State of Oregon under an agreement entered into pursuant to ORS 305.620. Imposed tax revenues are recorded as assets and revenues in the period that the obligation is incurred by the employers and the self-employed individuals. Amounts paid are based on actual cash receipts from employers and are trueed up following the tax return filings of employers. Future cash distributions are adjusted for true-ups identified during the filing of employer tax returns.

### **(d) Restricted Assets**

Restricted assets are assets set aside to meet externally-imposed legal and contractual obligations. Restricted assets are used in accordance with their requirements. Where both restricted and unrestricted resources are available for use, restricted resources are used first, and then unrestricted resources are used as they are needed. Restricted assets are current assets restricted for use in Accessible Services, Point2point and Medicaid programs.

### **(e) Cash and Investments**

Cash and cash equivalents include deposits in the State of Oregon Local Government Investment Pool and financial institutions.

ORS Chapter 294 authorizes the District to invest in obligations of the U.S. Treasury and U.S. Government agencies and instrumentalities, certain bankers' acceptances and corporate indebtedness, repurchase agreements, and the State of Oregon Local Government Investment Pool.

Investments are accounted for at fair value in accordance with GASB Statement No. 72.

## 1. Summary of Significant Accounting Policies (Continued)

For purposes of the Statement of Cash Flows, the District considers pooled cash, investments and deposits in financial institutions (including deposited cash) having an original maturity of three months or less to be cash and cash equivalents.

### (f) Grant Receivables

Grant receivables are recorded in accordance with the nonexchange guidance. Accordingly, receivables are recorded when all eligibility criteria have been met.

### (g) Inventories and Prepaid Expenses

Inventories of fuel, lubricants, parts, and supplies are valued at cost, which approximates market, using the average-cost method.

Payments to vendors reflecting costs applicable to future accounting periods are recorded as prepaid expenses.

### (h) Capital Assets and Depreciation

Capital assets are stated at cost, except for donated capital assets, donated works of art and similar items and capital assets received in a service concession arrangement, which are stated at the acquisition value on the date of donation. Expenditures for additions and improvements with a value in excess of \$5,000 and a useful life of more than one year are capitalized. Expenditures for maintenance, repairs, and minor improvements are charged to operations as incurred. Upon disposal of capital assets, the accounts are relieved of the related costs and accumulated depreciation, and the resulting gains or losses are reflected in the Statement of Revenues, Expenses, and Changes in Net Position as other revenue.

Capital assets, excluding land, freestanding public art, and construction in progress, are depreciated using the straight-line method over the estimated useful lives of the assets. Depreciation is an accounting process to allocate the cost of capital assets to expense in a systematic and rational manner to those periods expected to benefit from the use of capital assets. Depreciation is not intended to represent an estimate in the decline of fair market value, nor are capital assets, net of accumulated depreciation, intended to represent an estimate of the current condition of the assets or the maintenance requirements needed to maintain the assets at their current level of condition.

Fixed route revenue rolling stock is depreciated using a twelve-year life as suggested by the U.S. Government Federal Transit Administration (FTA). Shelters, stations, and buildings have estimated useful lives of ten to forty years. Demand Response vehicles have estimated useful lives of five to eight years. Useful lives for furniture and other equipment range from three to twenty years.

### (i) Deferred Inflows and Outflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period and so will not be recognized as an outflow of resources (expense/expenditure) until then.

## 1. Summary of Significant Accounting Policies (Continued)

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period and so will not be recognized as an inflow of resources (revenue) until then.

### (j) **Compensated Absences**

The liability for vested or accumulated leave pay is recorded as the benefits accrue to employees. Vacation pay is payable upon termination, retirement, or death for both union and nonunion employees. Sick leave is recorded at approximately 50 percent of total accumulated benefits based on the estimated total benefits to be paid to employees prior to or at retirement or separation from service.

### (k) **Unearned Revenue**

Income from pass sales that relates to succeeding months is recognized when earned. Receipts in excess of related Medicaid program expenditures are recognized as revenues or refunded when program review is completed by the Oregon Department of Human Services. Manufacturers' rebates are recognized as revenue when grant-related conditions for application are met. Pass-through proceeds from the sale of State of Oregon Lottery bonds are recognized as revenues when grant-related conditions are met.

### (l) **Net position**

Net investment in capital assets consists of all capital assets reduced by amounts of accumulated depreciation and amounts related to issued debt that are attributable to the acquisition, construction, and improvement of those assets. Restricted net position consists of net position for which constraints are placed thereon by external parties, such as lenders, grantors, contributors, laws, regulations, and enabling legislation, including self-imposed legal mandates. Unrestricted net position consists of all other net position not included in the above categories.

### (m) **Use of Estimates**

The preparation of financial statements in conformity with generally accepted accounting principles in the United States of America requires management to make estimates and assumptions that affect reporting amounts of certain assets, liabilities, revenues, and expenses. Actual results may differ from such estimates.

## 1. Summary of Significant Accounting Policies (Continued)

### (n) New Accounting Pronouncements

*GASB Statement No. 83 – Certain Asset Retirement Obligations.* This statement establishes new accounting and financial reporting requirements for legally enforceable liabilities associated with the retirement of tangible capital assets. This statement is not currently applicable to the District.

*GASB Statement No. 88 – Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements.* This statement is intended to improve the information that is disclosed in the notes to governmental financial statements related to debt. It also clarifies which liabilities governments should include when disclosing information related to debt. This statement is not currently applicable to the District.

## 2. Stewardship, Compliance, and Accountability

### (a) Budgets and Appropriations

The District uses the following budgetary funds to account for its activities:

- **General Fund:** This fund accounts for the financial resources of the District that are not accounted for in any other fund. Principal sources of revenue are passenger fares, advertising and special services, employer payroll and self-employment taxes, State of Oregon payroll assessments, federal operating assistance, and interest. Primary expenditures are for personnel services, materials and services, insurance, and interfund transfers to support accessible services, Medicaid, Point2point, and capital acquisition programs.
- **Point2point Fund:** This fund accounts for federal, state, and local resources to provide transportation options projects and programs for the District and Lane Metropolitan Planning Organization. Resources include both one-time and ongoing financial resources.
- **Accessible Services Fund:** This fund is used to account for the financial resources received primarily from federal and state grants restricted to use for accessible services programs, primarily for seniors and persons with disabilities, which complement regular fixed-route service. Primary revenue sources include State of Oregon Special Transportation Fund (STF) dollars, federal grants, and interfund transfers from the General Fund. Primary expenditures are for contract services, program administration, and interfund transfers of local match funds for program capital asset acquisitions.
- **Medicaid Fund:** This fund is used to account for the financial resources received from federal and state Medicaid programs restricted to use for these programs. The Medicaid program provides transportation services to individuals who qualify for Oregon Health Plan (OHP) Plus medical coverage. With the opening of the RideSource Call Center on May 19, 2008, the District became the countywide broker for all Medicaid nonemergency medical transportation (NEMT) trips. Trips are provided door-to-door in most cases. Primary revenue sources are reimbursements for services provided; federal, state, and local grants; and interfund transfers from the General Fund. Primary expenditures are for contract services and program administration.

## 2. Stewardship, Compliance, and Accountability (Continued)

- **Capital Projects Fund:** This fund is primarily used to account for financial resources to be used for the acquisition or construction of capital assets. The primary revenue sources are federal and state grants and transfers from the General Fund and Accessible Services Fund.

The structure of the funds outlined above is in conformity with Oregon Local Budget Law (Oregon Revised Statutes 294.305 to 294.595). Budgetary basis revenues and expenditures are recognized on the modified accrual basis. The treatment of capital expenditures, pension expenses, and other post-employment benefits is the principal difference between the budgetary basis and the accrual basis. Capital expenditures on a budgetary basis are recorded as current expenditures.

The General Manager submits proposed operating and capital budgets to the Budget Committee in a sufficient length of time in advance to allow adoption of the budget prior to July 1. The operating and capital projects budgets includes proposed expenditures and the means to finance them. Public hearings are conducted to obtain citizen comments.

The District legally adopts its annual budget prior to July 1 through passage of a resolution. The resolution authorizes appropriations by fund and at broad classification levels for personnel services, materials and services, capital outlay, and contingency. Expenditures cannot legally exceed appropriations at these control levels. Appropriations that have not been spent at year-end expire.

The Board of Directors, by resolution, may amend the budget as originally adopted. In March 2019, the Board adopted an amendment to the budget necessitated by increases in costs charged by Trillium for nonemergency medical services provider services.

### (b) Encumbrances

Encumbrance accounting, under which purchase orders, contracts, and commitments for the expenditure of monies are recorded to restrict a portion of the appropriation, is employed for administrative control purposes during the year. Encumbrances lapse at year-end and do not constitute expenses or liabilities.



### 3. Detail Notes

#### (a) Cash and Investments

Cash and investments at June 30 are comprised of the following:

	<u>2019</u>	<u>% of portfolio</u>	<u>2018</u>	<u>% of portfolio</u>
<u>Cash and investments</u>				
Cash on hand	\$ 4,550	0.0%	\$ 4,550	0.0%
Demand deposits with financial institutions	1,366,971	9.2%	3,423,464	31.7%
Oregon local government investment pool	<u>13,526,227</u>	<u>90.8%</u>	<u>7,373,686</u>	<u>68.3%</u>
Total cash and investments	<u>\$ 14,897,748</u>		<u>\$ 10,801,700</u>	

Cash and investments are reflected in the Statements of net position as follows:

Cash and cash equivalents		
Unrestricted	\$ 13,446,770	\$ 7,878,024
Restricted	<u>1,450,978</u>	<u>2,923,676</u>
Total cash and cash equivalents	<u>\$ 14,897,748</u>	<u>\$ 10,801,700</u>

#### Cash and Cash Equivalents

Cash includes cash on hand and demand deposits. Demand deposits are covered by the Federal Deposit Insurance Corporation ("FDIC") or by collateral held by the State of Oregon.

#### Fair Value Measurements

Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Observable inputs are developed based on market data obtained from sources independent of the reporting entity. Unobservable inputs are developed based on the best information available about the assumptions market participants would use in pricing the asset. The classification of securities within the fair value hierarchy is based upon the activity level in the market for the security type and the inputs used to determine their fair value, as follows:

Level 1 - Unadjusted quoted prices for identical instruments in active markets.

Level 2 - Quoted prices for similar instruments in active markets; quoted prices for identical or similar instruments in markets that are not active; and model-derived valuations in which all significant inputs are observable.

Level 3 - Valuations derived from valuation techniques in which significant inputs are unobservable.

### 3. Detail Notes (Continued)

The Local Government Investment Pool (LGIP) is administered by the Oregon State Treasury. The LGIP is an open-ended, no-load, diversified portfolio offered to any agency, political subdivision, or public corporation of the State who by law is made the custodian of, or has control of, any fund. The LGIP is commingled with the State's short-term funds. In seeking to best serve local governments of Oregon, the Oregon Legislature established the Oregon Short-Term Fund Board, which is not registered with the U.S. Securities and Exchange Commission as an investment company. The purpose of the Board is to advise the Oregon State Treasury in the management and investment of the LGIP. The Oregon Audits Division of the Secretary of State's Office audits the LGIP annually. The Division's most recent audit report on the LGIP was unmodified. The fair value of pool shares is equal to Lane Transit District's proportionate position in the pool. The LGIP includes investments in external investment pools and does not meet the requirements for "leveling" disclosures as established in GASB Statement No. 72. Therefore, fair value of the LGIP is determined by the pool's underlying portfolio.

#### Investments

Oregon Revised Statutes Chapter 294 authorizes the District to invest in obligations of the U.S. Treasury and U.S. government agencies and instrumentalities, certain bankers' acceptances, and corporate indebtedness, repurchase agreements, the State of Oregon Local Government Investment Pool, time certificates of deposits, and various interest-bearing bonds of Oregon municipalities. The District's investment objectives, as stated in the District's Investment Policy, are as follows:

- Preservation of capital and the protection of investment principal
- Conformance with all federal and state statutes
- Maintenance of sufficient liquidity to meet operating requirements
- Diversification to avoid unreasonable risks
- Attainment of an investment return appropriate for the portfolio, using the State of Oregon Local Government Investment Pool (LGIP) as the performance yardstick

The District's position in the LGIP at June 30, 2019 and 2018 is reported at fair value, which approximates cost and its share value.

#### Interest Rate Risk

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The District's investments held in the LGIP have an interest rate risk based on the average maturity of the LGIP's investments. The LGIP manages this risk by limiting the period of the reset date (reset) or maturity of the investments held by the Pool. The LGIP rules require that at least 50 percent of the LGIP portfolio mature or reset within 93 days; not more than 25 percent of the LGIP portfolio may mature or reset in over a year; and no investments are reset more than three years from settlement date.

### 3. Detail Notes (Continued)

#### Credit Risk

Generally, credit risk is the risk that a issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The LGIP's policies provide for a composite minimum weighted average credit quality rating for the fund's holdings to be the equivalent of a AA Standard and Poor's (S&P) rating. This composite is calculated based on the median rating if three agencies rate the security, the lower rating if two ratings are available, or the single rating if only one rating is available. On June 30, 2018, the LGIP fund's composite weighted average rating was equivalent to S&P's AA.

#### Concentration of Credit Risk

The District's investment policy requires that at least \$1 million be held outside of the LGIP and in accordance with State of Oregon statutes.

#### Custodial Credit Risk – Deposits and Investments

For deposits, custodial credit risk is the risk of loss of funds due to the event of a bank failure. In order to minimize this risk, ORS Chapter 295 governs the collateralization of certain Oregon public funds, including requiring that banks holding public funds become members of the Public Funds Collateralization Program (PFCP), a multiple financial institution collateral pool created by the Office of the State Treasurer. All banks holding funds in the District's name were properly included on the list of qualified depositories maintained by the Oregon State Treasurer.

For an investment, custodial credit risk is the risk that, in the event of a failure of the counterparty, the District will not be able to recover the value of its investments or collateralized securities that are in the possession of an outside party. The District's investment policy limits the types of investments that may be held, requires all investments purchased to be held in the District's name, and does not allow securities to be held by the counterparty.

#### **(b) Receivables**

Accounts - Unrestricted accounts receivable at June 30 consisted of the following:

	<u>2019</u>	<u>2018</u>
Passenger fares	\$ 588,985	\$ 200,225
Medicaid reimbursement	1,128,456	3,385,676
Medicaid nonmedical reimbursement	309,113	240,632
Medicaid developmental disability reimbursement	333,906	686,882
Miscellaneous	1,235	63,135
Net total accounts receivable	<u>\$ 2,361,695</u>	<u>\$ 4,576,550</u>

### 3. Detail Notes (Continued)

Taxes - Unrestricted taxes receivable at June 30 consisted of the following:

	2019	2018
Employer payroll taxes	\$ 9,429,339	\$ 8,739,859
Self-employment taxes	50,319	61,726
Total unrestricted	<u>\$ 9,479,657</u>	<u>\$ 8,801,585</u>

Grants - Grants receivable at June 30 consisted of the following:

	2019	2018
Unrestricted federal grants	\$ 8,534,222	\$ 12,156,836
Unrestricted state grants	523,689	1,200,318
Total unrestricted grants	9,057,911	13,357,154
Grants restricted for Accessible Services, Medicaid, and Point2Point	1,319,168	746,843
Total grants receivable	<u>\$ 10,377,079</u>	<u>\$ 14,103,997</u>

#### (c) Restricted Assets

Restricted assets consist of current assets that are restricted for Accessible Services, Point2point and Medicaid programs.

The components of the restricted assets, liabilities payable from restricted assets, and restricted net positions as of June 30, 2019, were as follows:

	Accessible Services, Medicaid and Point2point	Capital Projects	Total
Restricted assets			
Cash and investments	\$ -	\$ 589,604	\$ 589,604
Accounts receivable	1,462,862	-	1,462,862
Federal and state grants receivable	1,319,168	-	1,319,168
Total restricted assets	<u>2,782,030</u>	<u>589,604</u>	<u>3,371,634</u>
Liabilities payable from restricted assets			
Accounts payable	\$ (1,617,523)	\$ (855,832)	\$ (2,473,355)
Deposits	-	(5,541)	(5,541)
Unearned revenue	(148,998)	(163,887)	(312,885)
Total liabilities payable from restricted assets	<u>(1,766,521)</u>	<u>(1,025,260)</u>	<u>(2,791,781)</u>
Total net restricted assets	<u>\$ 1,015,509</u>	<u>\$ (435,656)</u>	<u>\$ 579,853</u>

### 3. Detail Notes (Continued)

The components of the restricted assets, liabilities payable from restricted assets, and restricted net positions as of June 30, 2018, were as follows:

	Accessible Services and Medicaid	Capital Projects	General Fund	Total
Restricted assets				
Cash and investments	\$ 1,171,131	\$ 1,732,545	\$ 20,000	\$ 2,923,676
Accounts receivable	2,635,106	-	-	2,635,106
Federal and state grants receivable	64,895	1,737,113	-	1,802,008
Total restricted assets	<u>3,871,132</u>	<u>3,469,658</u>	<u>20,000</u>	<u>7,360,790</u>
Liabilities payable from restricted assets				
Accounts payable	\$ (3,000,257)	\$ (1,737,113)	\$ -	\$(4,737,370)
Deposits	-	-	(20,000)	(20,000)
Unearned revenue	(183,994)	(627,122)	-	(811,116)
Total liabilities payable from restricted assets	<u>(3,184,251)</u>	<u>(2,364,235)</u>	<u>(20,000)</u>	<u>(5,568,486)</u>
Total net restricted assets	<u>\$ 686,881</u>	<u>\$ 1,105,423</u>	<u>\$ -</u>	<u>\$ 1,792,304</u>

### 3. Detail Notes (Continued)

#### (d) Capital Assets

Major classes of capital assets and accumulated depreciation as of June 30, 2019 and 2018:

	Balance June 30, 2018	Additions	Deletions	Transfers	Balance June 30, 2019
Capital assets not being depreciated:					
Land	\$ 17,612,178	\$ -	\$ -	\$ -	\$ 17,612,178
Public art	366,917	-	-	-	366,917
Construction in progress	30,552,357	759,106	-	(30,409,499)	901,964
Total capital assets not being depreciated	48,531,452	759,106	-	(30,409,499)	18,881,059
Capital assets being depreciated:					
Busways	98,993,222	-	-	30,173,683	129,166,905
Rolling stock and related equipment	64,905,520	-	-	-	64,905,520
Stations, shelters, and bus signs	26,402,484	-	-	(21,011)	26,381,473
Buildings and improvements	47,173,936	-	-	252,113	47,426,049
Accessible Services vehicles	5,265,851	1,139,787	(62,523)	(85,550)	6,257,565
Other equipment and support vehicles	15,560,820	227,512	(5,651)	122,215	15,904,896
Total capital assets being depreciated	258,301,833	1,367,299	(68,174)	30,441,450	290,042,408
Less accumulated depreciation for:					
Busways	26,120,483	6,542,967	-	(503)	32,662,947
Rolling stock and related equipment	43,435,798	4,460,761	-	-	47,896,559
Stations, shelters, and bus signs	15,519,983	1,776,608	-	-	17,296,591
Buildings and improvements	27,593,068	1,921,012	-	502	29,514,582
Accessible Services vehicles	4,540,079	379,752	(62,523)	(76,994)	4,780,314
Other equipment and support vehicles	13,050,457	1,111,471	(5,651)	108,946	14,265,223
Total accumulated depreciation	130,259,868	16,192,571	(68,174)	31,951	146,416,216
Total capital assets being depreciated, net	128,041,965	(14,825,272)	-	30,409,499	143,626,192
Total capital assets, net	\$ 176,573,417	\$ (14,066,166)	\$ -	\$ -	\$ 162,507,251

### 3. Detail Notes (Continued)

	Balance				Balance
	June 30, 2017	Additions	Deletions	Transfers	June 30, 2018
Capital assets not being depreciated:					
Land	\$ 12,105,276	\$ 592,804	\$ -	\$ 4,914,098	\$ 17,612,178
Public art	366,917	-	-	-	366,917
Construction in progress	88,711,001	89,244	(1,079,214)	(57,168,674)	30,552,357
Total capital assets not being depreciated	101,183,194	682,048	(1,079,214)	(52,254,576)	48,531,452
Capital assets being depreciated:					
Busways	47,026,958	4,590,770	-	47,375,494	98,993,222
Rolling stock and related equipment	64,905,520	-	-	-	64,905,520
Stations, shelters, and bus signs	20,734,681	1,382,452	-	4,285,351	26,402,484
Buildings and improvements	43,125,878	3,960,128	-	87,930	47,173,936
Accessible Services vehicles	5,447,125	-	(181,274)	-	5,265,851
Other equipment and support vehicles	14,667,211	471,645	(83,837)	505,801	15,560,820
Total capital assets being depreciated	195,907,373	10,404,995	(265,111)	52,254,576	258,301,833
Less accumulated depreciation for:					
Busways	19,577,013	6,543,470	-	-	26,120,483
Rolling stock and related equipment	39,173,781	4,262,017	-	-	43,435,798
Stations, shelters, and bus signs	13,850,187	1,669,796	-	-	15,519,983
Buildings and improvements	25,648,479	1,944,589	-	-	27,593,068
Accessible Services vehicles	4,684,105	37,248	(181,274)	-	4,540,079
Other equipment and support vehicles	11,977,988	1,156,306	(83,837)	-	13,050,457
Total accumulated depreciation	114,911,553	15,613,426	(265,111)	-	130,259,868
Total capital assets being depreciated, net	80,995,820	(5,208,431)	-	52,254,576	128,041,965
Total capital assets, net	\$ 182,179,014	\$ (4,526,383)	\$ (1,079,214)	\$ -	\$ 176,573,417

Depreciation expense was \$16,192,571 and \$15,613,426, for fiscal years ended June 30, 2019 and 2018, respectively.

The federal government retains a reversionary interest in property and equipment to the extent that capital grants provided for their purchase. Upon disposal of property and equipment, a prorated share of proceeds, if any, is returned to the federal government. There is no property and equipment under capital lease.

### 3. Detail Notes (Continued)

#### (e) Accrued Vacation and Sick Leave Liabilities

Accrued vacation and sick leave payable at June 30 consisted of the following:

	2019	2018
Accrued vacation and sick leave payable at beginning of period	\$ 2,874,907	\$ 2,805,134
Total vacation accrued for period	1,639,342	1,561,728
Total sick leave accrued for period	691,989	568,326
Total vacation taken for period	(1,609,226)	(1,510,913)
Total sick leave taken for period	(668,222)	(486,763)
Total sick leave lost for period	(89,764)	(62,605)
Accrued vacation and sick leave payable at end of period	<u>\$ 2,839,026</u>	<u>\$ 2,874,907</u>
Vacation time - union-represented employees	\$ 1,111,936	\$ 1,062,008
Combined annual leave - nonunion employees	711,887	731,699
Sick leave - union-represented employees	582,378	582,124
Extended illness bank - nonunion employees	432,825	499,076
Total accrued vacation and sick leave	<u>\$ 2,839,026</u>	<u>\$ 2,874,907</u>
Current portion vacation and sick leave	\$ 873,940	\$ 1,002,831
Noncurrent vacation and sick leave	1,965,086	1,872,076
Total	<u>\$ 2,839,026</u>	<u>\$ 2,874,907</u>

### 4. Other Information

#### (a) Pension Benefits

The District contributes to two single-employer public employee retirement plans. The Lane Transit District Salaried Employee's Retirement Plan Trust Fund (LTDSP) covers all nonunion employees hired before January 1, 2012. Amalgamated Transit Union, Local No. 757 Pension Trust Fund (LTD ATU Pension Trust) covers all union employees.

Each plan's assets are held in trust, independent of the District, and solely for the purpose of paying each plan's benefits and administrative expenses. The plans are included in the reporting entity of the District as fiduciary pension trust funds. The assets are invested in a variety of stocks, bonds, and other securities. Neither plan includes in its assets any District securities nor securities of any related parties. No loans have been granted to the District from plan funds.

Audited financial information for both plans is included below.



#### 4. Other Information (Continued)

##### **Lane Transit District Salaried Employee's Retirement Plan Trust Fund (plan entrants prior to January 1, 2012)**

The Lane Transit District Salaried Employee's Retirement Plans' (LTDSP) financial statements and required supplementary information for the LTDSP is included on pages 62 and 63 of the Lane Transit District comprehensive annual financial report. LTDSP does not issue stand-alone financial statements.

##### *Plan Description*

LTDSP combines a defined benefit plan (Part 1) and a defined contribution plan (Part 2) for all participants who entered the plan prior to January 1, 2012. Part 1 and Part 2 of the LTDSP are now closed to new participants.

The LTDSP is contained in a plan document that was originally adopted effective July 1, 1975, was amended on several subsequent occasions, was last restated effective July 1, 2011, and was last amended on April 12, 2013.

The plan is administered by three appointed trustees, including a member of the Lane Transit District Board of Directors, and the general manager and the director of finance of LTD.

The LTDSP Part 1 provides retirement, disability, and death benefits to participants and beneficiaries and covers all District nonunion employees hired before January 1, 2012.

##### *Benefits Provided*

Plan members are eligible to receive a full monthly benefit, payable for life, once they reach 62 years of age and have earned five years of vesting credit, or at any age with 30 years of vesting credit. Reduced benefits are available to plan members who retire at or after age 55 but before age 62 with five years of vesting credit, or at age 62 with less than five years of vesting credit.

Annual benefits are calculated as the higher of the following:

1. The number of years of benefit credit times average annual salary (determined for the 36 consecutive calendar months of employment that produce the highest average annual salary) times 1.67 percent; or
2. The number of years of benefit credit (not exceeding 25) times average annual salary times 3 percent, less the plan member's Primary Social Security Benefit; or
3. The benefit calculated under this plan in effect as of June 30, 1989, and determined as of that date, if applicable.

Unused sick leave is included as a component of compensation, which increases the annual retirement benefit. Ad hoc cost-of-living adjustments (most recently in 1998) have been provided to members and beneficiaries at the discretion of the District's Board of Directors.

Under LTDSP Part 2, the District contributes to an account, invested at the plan member's direction, 6 percent of a member's compensation for each payroll period that begins after six

#### 4. Other Information (Continued)

calendar months of employment. For the years ended June 30, 2019 and 2018, employer contributions to this plan recognized as expense were \$307,773 and \$286,116, respectively.

Members are immediately vested in their LTDSP Part 2 employer-contribution accounts.

##### *Employees Covered by Benefit Terms*

These employees were covered by benefit terms as of the most recent actuarial valuation:

Inactive employees or beneficiaries currently receiving benefits	81
Inactive employees entitled to but not yet receiving benefits	42
Active employees	37
	<u>160</u>

##### *Summary of Accounting Policies*

The LTDSP financial statements are prepared using the accrual basis of accounting. LTD contributions are recognized in the period in which the contributions are earned. Benefits are recognized when due and payable in accordance with the terms of the plan.

##### *Investment Policy and Method to Value Investments*

The LTDSP investment policy allows the plan to utilize multiple professional investment management firms to implement the investment program. The long-term performance objective of the plan is an optimized return on plan funds achieved through a prudent mix of income production and asset growth, utilizing a diversified portfolio of asset classes. Eligible investments include the following: equity investments, fixed-income investments, short-term investments, and alternative investments.

Plan investments are reported at fair value. The LTDSP categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. Fair value of securities is determined by the plan asset managers at quoted market price, where available, except for securities which are not actively traded, which are valued at net asset value by the asset manager. The LTDSP has the following fair value measurements by fair value level at June 30, 2019:

	Balance at June 30, 2019	Fair Value Measurement Using		
		Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Measured at Fair Value Level:				
Cash and Equivalents	\$ 52	\$ 52	\$ -	\$ -
Mutual Funds - Fixed income	4,839,327	-	4,839,327	-
Mutual Funds - Equities	8,895,408	-	8,895,408	-
Mutual Funds - Balanced	3,893,722	-	3,893,722	-
Total Fair Value of Investments	<u>\$ 17,628,509</u>	<u>\$ 52</u>	<u>\$ 17,628,457</u>	<u>\$ -</u>

#### 4. Other Information (Continued)

Of the \$18,579,186 in LTDSP Pension Trust investments at June 30, 2018, a significant portion was also invested in Level 2 mutual funds.

##### *Net Pension Liability*

The District's net pension liability for the LTDSP Part 1 at June 30, 2019, was measured as of that date, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2017.

##### *Actuarial Methods and Assumptions*

The total pension liability in the July 1, 2017, actuarial valuation was determined using the following actuarial assumptions applied to all periods included in the measurement:

Inflation Rate	2.50%
Salary increases	Age based, with ultimate rate of 2.75% at ages 50+
Investment rate of return, net	6.25%
Mortality	RP-2014 Mortality Tables with White Collar adjustment with generational projection using MP-2017 mortality improvement projection scales starting at the 2006 base year.
Actuarial cost method	Entry Age Normal as level % of pay

The LTDSP Part 1 does not provide for automatic, post-retirement benefit increases. However, the District's Board of Directors has adopted ad hoc increases from time to time (most recently in 1998). The long-term expected rate of return on pension plan investments was selected based on the plan's target asset allocation as of the valuation date combined with capital market assumptions from several sources, including published studies summarizing the expectations of various investment experts. Following are the target asset allocation percentages set by policy and expected arithmetic real rates of return:

<b>Asset Class</b>	<b>Target Allocation</b>	<b>Long-Term Expected Real Rate of Return</b>
Full Market Equity	20.0%	8.70%
Domestic Large Cap Equity	8.0%	6.40%
International Equity	22.0%	9.50%
Fixed Income	20.0%	3.90%
Real Return (all asset strategies)	10.0%	4.90%
Global Tactical Asset Allocation (GTAA)	20.0%	5.20%
Total	<u>100.0%</u>	

##### *Discount Rate*

The discount rate used to measure the total pension liability was 6.25 percent. The projection of cash flows used to determine the discount rate were based on the District's funding policy. Based on those assumptions, the plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees.

#### 4. Other Information (Continued)

Therefore, the long-term expected rate of return on investments was applied to all periods of projected benefit payments to determine the total pension liability.

##### Changes in the Net Pension Liability

	Increase (Decrease)		
	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability
<b>Balances at 6/30/18</b>	<b>\$ 27,855,215</b>	<b>\$ 19,126,245</b>	<b>\$ 8,728,970</b>
<b>Changes for the year:</b>			
Service cost	396,714	-	396,714
Interest	1,718,740	-	1,718,740
Differences between expected and actual experience	-	-	-
Changes of assumptions	-	-	-
Employer contributions	-	1,506,168	(1,506,168)
Net investment income	-	1,051,294	(1,051,294)
Benefit payments	(1,504,188)	(1,504,188)	-
Administrative expense	-	(69,893)	69,893
<b>Net changes</b>	<b>611,266</b>	<b>983,381</b>	<b>(372,115)</b>
<b>Balances at 6/30/19</b>	<b>\$ 28,466,481</b>	<b>\$ 20,109,626</b>	<b>\$ 8,356,855</b>

	Increase (Decrease)		
	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability
<b>Balances at 6/30/17</b>	<b>\$ 26,388,657</b>	<b>\$ 17,689,287</b>	<b>\$ 8,699,370</b>
<b>Changes for the year:</b>			
Service cost	445,756	-	445,756
Interest	1,698,307	-	1,698,307
Differences between expected and actual experience	(206,425)	-	(206,425)
Changes of assumptions	942,158	-	942,158
Employer contributions	-	1,577,474	(1,577,474)
Net investment income	-	1,357,720	(1,357,720)
Benefit payments	(1,413,238)	(1,413,238)	-
Administrative expense	-	(84,998)	84,998
<b>Net changes</b>	<b>1,466,558</b>	<b>1,436,958</b>	<b>29,600</b>
<b>Balances at 6/30/18</b>	<b>\$ 27,855,215</b>	<b>\$ 19,126,245</b>	<b>\$ 8,728,970</b>

##### Contributions

The funding policy for the LTDSP Part 1 is established and may be amended by the District's Board of Directors. Contributions to the plan are made biweekly according to an actuarially determined rate recommended by an independent actuary. This rate is intended to finance the cost of current benefits earned, plus an amount to finance the unfunded accrued liability. This rate, expressed as a percentage of covered payroll, was 14.8 percent and 14.4 percent for the years ended June 30, 2019 and 2018 respectively. The District makes an additional level dollar contribution to further reduce the unfunded accrued liability. For the years ended June 30, 2019 and 2018, that amount was \$1,056,619 and \$919,927, respectively.

#### 4. Other Information (Continued)

##### *Sensitivity of the Net Pension Liability to Changes in the Discount Rate*

The following presents the net pension liability of the District, calculated using a discount rate of 6.25 percent for 2018, down from a discount rate of 6.50 percent for 2017, as well as what the District's net pension liability would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the rate used:

	Net Pension Liability	
2019		
1% decrease (5.25%)	\$	11,565,126
Current discount rate (6.25%)		8,356,855
1% increase (7.25%)		5,647,103
2018		
1% decrease (5.25%)	\$	11,868,349
Current discount rate (6.25%)		8,728,970
1% increase (7.25%)		6,077,405

##### *Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions*

For the years ended June 30, 2019 and 2018, the District recognized pension expense of \$1,644,645 and \$2,394,907, respectively. The District reported deferred outflows of resources and deferred inflows of resources from the following sources at June 30 (note that because the measurement date and the report date are the same, there is no deferred outflows of resources for contributions made after the measurement date):

	Deferred Outflows of Resources	Deferred Inflows of Resources
2019		
Net difference between projected and actual earnings	\$ -	(87,655)
Total	<u>\$ -</u>	<u>\$ (87,655)</u>
2018		
Differences between expected and actual experience	\$ -	\$ (103,213)
Changes in assumptions or inputs	471,079	-
Net difference between projected and actual earnings	55,071	-
Total	<u>\$ 526,150</u>	<u>\$ (103,213)</u>

#### 4. Other Information (Continued)

Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended June 30,	
2020	\$ 103,268
2021	(197,781)
2022	(21,536)
2023	28,394
	<u>\$ (87,655)</u>

##### **Lane Transit District Salaried Employee's Defined Contribution Program**

###### *Plan Description*

The Lane Transit District Salaried Employee's Defined Contribution Program became effective on January 1, 2012. All nonunion employees hired after December 31, 2011, are eligible to participate.

###### *Benefits Provided*

This program provides contributions to a discretionary account and the opportunity to receive contributions to a matching account. The discretionary contribution made by the District is currently between 4.5 percent and 9 percent, depending on the number of years of vesting service completed. The matching contribution percentage is currently set at 50 percent of a participant's elective contribution (to a Section 457 deferred compensation account) up to a maximum of 3 percent of their base pay. For the years ended June 30, 2019 and 2018, employer contributions recognized as expense were \$307,773 and \$286,117, respectively.

Participants are immediately vested in their own contributions. They become vested in the discretionary and matching contributions according to a graduated schedule over 7 years.

Nonvested contributions are forfeited upon termination of employment and are used to offset future contributions, thereby reducing expense recognized by the District.

##### **Amalgamated Transit Union, Local No. 757 Pension Trust Fund**

The Amalgamated Transit Union, Local No. 757 Pension Trust Fund (ATU) financial statements and required supplementary information for the ATU is included on pages 62 and 63 of the Lane Transit District comprehensive annual financial report. ATU does not issue stand-alone financial statements.

###### *Plan Description*

The LTD ATU Pension Trust provides retirement, disability, and death benefits to plan members and beneficiaries and covers all District union employees. The plan was created effective March 1, 1972, by collective bargaining agreement, was amended on several subsequent occasions, and was last amended on January 1, 2015.

The plan is administered by six appointed trustees, including a member of the Lane Transit District Board of Directors; the general manager of LTD; the director of finance; the president

#### 4. Other Information (Continued)

(or designee) of the ATU, Local No. 757; an ATU, Local No. 757 member; and an executive board officer of ATU, Local No. 757.

##### *Benefits Provided*

Participation begins after six months of employment. Benefits are 100 percent vested when the plan member earns five years of credited service or is an employee while age 60 or older. Vested plan members who retire at or after age 60, and plan members who terminate employment after June 30, 2000, with 30 years of credited service, are entitled to a monthly retirement benefit for life, with a minimum of 36 monthly payments made to the plan member or the member's beneficiary. The retirement benefit for plan members terminating employment on or after July 1, 2014, is \$65.50 per month per year of credited service. This multiplier is scheduled to increase in annual increments, eventually reaching \$70 per month per year of credited service for members terminating employment on or after January 1, 2017. Increases to the multiplier after December 31, 2015, only apply to service in future years. Plan members with ten years of credited service may also retire with a reduced benefit as early as age 55. One year of credited service is earned for the first 1,600 hours in a calendar year. Hours are hours worked before June 30, 1994, and compensated hours after June 30, 1994.

Partial credit of 0.25 of a year of credited service is earned for every 400 hours, up to 1,600 hours, in a calendar year. Unused sick leave does not increase the monthly retirement benefit or convert to any other pension benefit.

An Employee Participation Account is kept for each participant. After December 31, 2000, the Employee Participation Account is credited with \$.10 per compensated hour. The value of the Employee Participation Account is adjusted once a plan year by an investment rate of return chosen by the trustees. The Employee Participation Account is paid to a plan member who terminates employment before age 60 with at least three, but less than five, years of credited service and is paid as a preretirement death benefit to the beneficiary of a married plan member who dies with at least three, but less than five, years of credited service or to the beneficiary of an unmarried plan member who dies with at least three years of credited service.

##### *Employees Covered by Benefit Terms*

The following employees were covered by the benefit terms as of the most recent actuarial valuation:

Inactive employees or beneficiaries currently receiving benefits	234
Inactive employees entitled to but not yet receiving benefits	37
Active employees	<u>262</u>
	<u>533</u>

#### 4. Other Information (Continued)

The District's net pension liability for the LTD ATU Pension Trust at June 30, 2018, was measured as of December 31, 2017, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of January 1, 2016.

##### *Summary of Accounting Policies*

The LTD ATU Pension Trust financial statements are prepared using the accrual basis of accounting. LTD contributions are recognized in the period in which the contributions are earned. Benefits are recognized when due and payable in accordance with the terms of the plan.

##### *Investment Policy and Method to Value Investments*

The LTD ATU Pension Trust investment policy allows the plan to utilize multiple professional investment management firms to implement the investment program. The long-term performance objective of the plan is an optimized return on plan funds achieved through a prudent mix of income production and asset growth, utilizing a diversified portfolio of asset classes. Eligible investments include the following: equity investments, fixed-income investments, short-term investments, and alternative investments.

Plan investments are reported at fair value. The LTD ATU Pension Trust categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. Fair value of securities is determined by the plan asset managers at quoted market price, where available, except for securities which are not actively traded, which are valued at net asset value by the asset manager. The LTD ATU Pension Trust has the following fair value measurements by fair value level at December 31, 2018:

	Balance at December 31, 2018	Fair Value Measurement Using		
		Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Measured at Fair Value Level:				
Mutual Funds - Fixed income	\$ 5,153,163	\$ -	\$ 5,153,163	\$ -
Mutual Funds - Equities	10,699,455	-	10,699,455	-
Mutual Funds - Balanced	8,170,907	-	8,170,907	-
Miscellaneous	519,493	-	519,493	-
	<u>\$ 24,543,018</u>	<u>\$ -</u>	<u>\$ 24,543,018</u>	<u>\$ -</u>

Of the \$28,755,338 in LTD ATU Pension Trust investments at December 31, 2018, a significant portion was also invested in Level 2 mutual funds.



#### 4. Other Information (Continued)

##### *Actuarial Methods and Assumptions*

The total pension liability in the January 1, 2017, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation Rate	2.50%
Salary increases	3.00%
Future benefit rate increases	3.00%
Investment rate of return, net	6.50%
Mortality	RP-2014 Combined Mortality with Blue Collar Adjustment, generational projection using MP-2017 starting at the 2006 base year, and a one-year set-forward

Ad hoc cost-of-living adjustments are provided to members and beneficiaries at the discretion of the trustees. The trustees last adopted an ad hoc increase of 2 percent on January 1, 2006.

The long-term expected rate of return on pension plan investments was selected based on the plan's target asset allocation as of the valuation date, combined with capital market assumptions from several sources, including published studies summarizing the expectations of various investment experts. Following is the target asset allocation percentage set by policy and expected real rates of return:

<b>Asset Class</b>	<b>Target Allocation</b>	<b>Long-Term Expected Real Rate of Return</b>
Full Market Equity	20.0%	8.70%
Domestic Large Cap Equity	8.0%	6.40%
International Equity	22.0%	9.50%
Fixed Income	20.0%	3.90%
Real Return (all asset strategies)	10.0%	4.90%
Global Tactical Asset Allocation (GTAA)	20.0%	5.20%
Total	100.0%	

##### *Discount Rate*

The discount rate used to measure the total pension liability was 6.50 percent. The projection of cash flows used to determine the discount rate were based on the District's funding policy. Based on those assumptions, the plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on investments was applied to all periods of projected benefit payments to determine the total pension liability.

#### 4. Other Information (Continued)

##### Changes in the Net Pension Liability

	Increase (Decrease)		
	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability
<b>Balances at December 31, 2017</b>	<b>\$ 39,548,178</b>	<b>\$ 29,412,605</b>	<b>\$ 10,135,573</b>
<b>Changes for the year:</b>			
Service cost	1,021,112	-	1,021,112
Interest	2,655,520	-	2,655,520
Employer contributions	-	2,895,673	(2,895,673)
Net investment income	-	(1,845,557)	1,845,557
Benefit payments	(2,456,503)	(2,456,503)	-
Administrative expense	-	(137,086)	137,086
Effect of economic/demographic (gains) or losses	73,889	-	73,889
Effect of assumptions changes or inputs	2,192,110	-	2,192,110
<b>Net changes</b>	<b>3,486,128</b>	<b>(1,543,473)</b>	<b>5,029,601</b>
<b>Balances at December 31, 2018</b>	<b>\$ 43,034,306</b>	<b>\$ 27,869,132</b>	<b>\$ 15,165,174</b>

	Increase (Decrease)		
	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability
<b>Balances at December 31, 2016</b>	<b>\$ 38,319,194</b>	<b>\$ 24,959,889</b>	<b>\$ 13,359,305</b>
<b>Changes for the year:</b>			
Service cost	991,371	-	991,371
Interest	2,574,590	-	2,574,590
Employer contributions	-	2,653,938	(2,653,938)
Net investment income	-	4,247,805	(4,247,805)
Benefit payments	(2,336,977)	(2,336,977)	-
Administrative expense	-	(112,050)	112,050
Effect of economic/demographic (gains) or losses	-	-	-
Effect of assumptions changes or inputs	-	-	-
<b>Net changes</b>	<b>1,228,984</b>	<b>4,452,716</b>	<b>(3,223,732)</b>
<b>Balances at December 31, 2017</b>	<b>\$ 39,548,178</b>	<b>\$ 29,412,605</b>	<b>\$ 10,135,573</b>

##### *Contributions*

The funding policy of the LTD ATU Pension Trust is established and may be amended by the District's Board of Directors in compliance with the terms of the current Working and Wage Agreement between the ATU and the District.

Contributions are made according to an actuarially determined rate recommended by an independent actuary that is intended to finance the cost of current benefits earned, plus an amount to finance the unfunded accrued liability. This rate, expressed as an amount per compensable hour, was \$5.44 and \$5.31 for the years ended December 31, 2018 and 2017, respectively. No employee contributions are required or permitted.

#### 4. Other Information (Continued)

##### *Sensitivity of the Net Pension Liability to Changes in the Discount Rate*

The following presents the net pension liability of the District, calculated using a discount rate of 6.50 percent as well as what the District's net pension liability would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the rate used:

	<b>Net Pension Liability</b>	
	<b>2019</b>	<b>2018</b>
1% decrease (5.50%)	\$ 19,564,761	\$ 14,056,623
Current discount rate (6.50%)	15,165,174	10,135,573
1% increase (7.50%)	11,397,798	6,751,552

##### *Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions*

For the years ended December 31, 2018 and 2017, the District recognized pension expense of \$1,923,379 and \$2,408,644, respectively. The District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources at December 31:

	Deferred Outflows of Resources	Deferred Inflows of Resources
<b>2019</b>		
Differences between expected and actual experience	\$ 58,810	\$ (218,375)
Changes in assumptions or inputs	2,354,404	-
Net difference between projected and actual earnings	1,949,638	-
Total (prior to post-measurement date contributions)	4,362,852	(218,375)
Contributions made subsequent to the measurement date	1,395,911	
Total	<u>\$ 5,758,763</u>	<u>\$ (218,375)</u>
<b>2018</b>		
Differences between expected and actual experience	\$ -	\$ (413,597)
Changes in assumptions or inputs	990,703	-
Net difference between projected and actual earnings	-	(1,000,911)
Total (prior to post-measurement date contributions)	990,703	(1,414,508)
Contributions made subsequent to the measurement date	1,417,740	
Total	<u>\$ 2,408,443</u>	<u>\$ (1,414,508)</u>

#### 4. Other Information (Continued)

Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended December 31,	
2020	\$ 1,408,968
2021	861,198
2022	704,666
2023	1,169,645
2024	-
Thereafter	-
	<u>\$ 4,144,477</u>

Aggregate Deferred Inflows, Deferred Outflows, Net Pension Liability, and Pension Expense:

June 30, 2019	Deferred Outflows of Resources	Deferred (Inflows) of Resources	Net Pension Liability	Pension Expense
Salaried	\$ -	\$ (87,655)	\$ 8,356,855	\$ 2,394,907
ATU	5,758,763	(218,375)	15,165,174	1,923,379
Total	<u>\$ 5,758,763</u>	<u>\$ (306,030)</u>	<u>\$ 23,522,029</u>	<u>\$ 4,318,286</u>

June 30, 2018	Deferred Outflows of Resources	Deferred (Inflows) of Resources	Net Pension Liability	Pension Expense
Salaried	\$ 526,150	\$ (103,213)	\$ 8,728,970	\$ 2,394,907
ATU	2,408,443	(1,414,508)	10,135,573	1,923,379
Total	<u>\$ 2,934,593</u>	<u>\$ (1,517,721)</u>	<u>\$ 18,864,543</u>	<u>\$ 4,318,286</u>

#### Lane Transit District and Amalgamated Transit Union, Local No. 757, Defined Contribution Program

##### *Plan Description*

Lane Transit District and Amalgamated Transit Union, Local No. 757, Defined Contribution Program became effective on July 6, 2014. All union employees who are eligible for the defined benefit program above are eligible to participate in this program.

##### *Benefits Provided*

This program provides employer contributions to a matching account based on a participant's elective contribution to a Section 457 deferred compensation account. The matching contribution is currently set at 50 percent of the participant's elective contribution, up to a maximum of 3 percent of their base pay. For the years ended June 30, 2019 and 2018, employer contributions recognized as expense were \$328,682 and \$317,364, respectively.

#### 4. Other Information (Continued)

Participants are immediately vested in their matching account. Forfeitures of contributions, arising from the inability to locate a valid beneficiary, are used to offset future contributions, thereby reducing expense recognized by the District.

##### (b) Other Post-Employment Benefits

###### *Plan Description*

The District administers a single-employer defined benefit healthcare plan per the requirements of collective bargaining agreements, which are applied uniformly to all employees. The plan provides an explicit employer-paid benefit, according to the option chosen by the retiree, as follows:

- Up to \$275 per month per pre-Medicare retiree until the retiree becomes eligible for Medicare, typically age 65. Once they become Medicare-eligible the benefit reduces to \$140 per month; or
- \$425 per month until the retiree becomes Medicare eligible, at which time the benefit reduces to zero.

This benefit can be used towards post-retirement healthcare insurance premiums or other healthcare costs of the retiree, their spouse, domestic partner, or eligible dependents. Retirees are allowed to continue District-sponsored insurance coverage or use their benefit to obtain coverage from a carrier of their choice.

The District's post-retirement healthcare plan was established in accordance with Oregon Revised Statutes (ORS) 243.303. ORS stipulates that for the purpose of establishing healthcare premiums, the rate must be based on all plan members, including both active employees and retirees. The difference between retiree claims costs (which because of the effect of age is generally higher in comparison to all plan members) and the amount of retiree healthcare premiums represents the District's implicit employer contribution, which is a liability in addition to the employer-paid benefit described above.

The District has not established a trust fund to supplement the costs for the net other post-employment benefit (OPEB) obligation. No stand-alone financial report is generated for the plan.

###### *Funding Policy*

The District has elected not to prefund the actuarially determined future cost, choosing instead to finance the plan on a pay-as-you-go basis. The District contributes all benefits listed above to individual VEBA accounts from which the retiree is responsible for paying eligible premiums and costs.

Employees covered by benefit terms at the January 1, 2018 valuation date:

#### 4. Other Information (Continued)

Active Employees	351
Eligible Retirees	158
Spouses of Ineligible Retirees	<u>2</u>
Total Participants	<u>511</u>

The District's total OPEB liability as of June 30, 2019 was \$11,660,678.

Actuarial assumptions and other inputs: The total OPEB liability was determined by an actuarial valuation, as of the valuation date of January 1, 2018, calculated based on the discount rate of 3.87% and actuarial assumptions below, and was then projected forward to the measurement date of June 30, 2018.

The discount rate was based on a 20-year general obligation bond yield published by The Bond Buyer.

Changes in Total OPEB Liability:

	<u>Increase (Decrease)</u>
	<u>Total OPEB</u>
	<u>Liability</u>
<b>Balance at 6/30/18</b>	<u>\$ 9,605,874</u>
<b>Changes for the year:</b>	
Service cost	753,687
Interest	355,173
Changes to benefit terms	1,762,864
Changes of assumptions	(326,239)
Benefit payments	<u>(490,681)</u>
<b>Net changes</b>	<u>2,054,804</u>
<b>Balance at 6/30/19</b>	<u><u>\$ 11,660,678</u></u>

	<u>Increase (Decrease)</u>
	<u>Total OPEB</u>
	<u>Liability</u>
<b>Balance at 6/30/17</b>	<u>\$ 9,853,579</u>
<b>Changes for the year:</b>	
Service cost	792,964
Interest	296,401
Changes of assumptions	(840,597)
Benefit payments	<u>(496,473)</u>
<b>Net changes</b>	<u>(247,705)</u>
<b>Balance at 6/30/18</b>	<u><u>\$ 9,605,874</u></u>

*Sensitivity of the total OPEB liability to changes in the discount rate:*

The following presents the total OPEB liability of the District, as well as what the District's total OPEB liability would be if it were calculated using a discount rate that is one

#### 4. Other Information (Continued)

percentage point lower or one percentage point higher than the current discount rate of 3.87%:

	1% Decrease	Current Discount Rate	1% Increase
Total OPEB Liability	13,137,646	11,660,678	10,429,202

*Sensitivity of the total OPEB liability to changes in the health care cost trend rates (4.25% in first year, 7.25% in second year, 5.00% in third year, 6.50% in fourth year, 6.00% in fifth through eleventh years, grading down to 4.25% after the 55th year):*

The following is the total OPEB liability of the District, as well as what the District's total OPEB liability would be if it were calculated using health care cost trend rates that are 1 point lower or 1 point higher than the current health care trend rates:

	1% Decrease	Current Trend Rate	1% Increase
Total OPEB Liability	11,447,138	11,660,678	11,909,838

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB - For the year ended June 30, 2019 and 2018, the District recognized an OPEB expense of \$2,159,635 and \$967,539 respectively. The District reported deferred inflows of resources related to OPEB from the following source:

	Deferred Outflows of Resources	Deferred Inflows of Resources
2019		
Changes in assumptions or inputs	\$ -	\$ (875,903)
Contributions made subsequent to the measurement date	542,982	
Total	<u>\$ 542,982</u>	<u>\$ (875,903)</u>
2018		
Changes in assumptions or inputs	\$ -	\$ (718,771)
Contributions made subsequent to the measurement date	490,681	
Total	<u>\$ 490,681</u>	<u>\$ (718,771)</u>

The amount \$542,982 reported as deferred outflows of resources related to OPEB resulting from District benefit payments subsequent to the measurement date will be recognized as a reduction of the total OPEB liability in the year ending June 30, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

#### 4. Other Information (Continued)

Year ended June 30,	
2020	\$ (169,107)
2021	(169,107)
2022	(169,107)
2023	(169,107)
2024	(156,922)
Thereafter	(42,553)
	<u>\$ (875,903)</u>

Actuarial Methods & Assumptions – The total OPEB liability in the January 1, 2018 actuarial valuation was determined using the following actuarial methods and assumptions:

Discount rate	3.87%
Valuation Date	January 1, 2018
Measurement Date	June 30, 2018
Inflation	2.50%
Salary Increases	3.00%
Health Cost Trend	4.25% in the first year (January 1, 2019 premiums compared with January 1, 2018 premiums), 7.25% in the second year, 5.00% in the third year, 6.50% in the fourth year, 6.00% in the fifth through eleventh years, grading down to 4.25% after the 55th year
Mortality Rates	For healthy ATU members and dependents: RP-2014 Mortality Tables with Blue Collar adjustment, generational projection using MP-2017 mortality improvement projection scales starting at the 2006 base year, and a one-year set-forward.  For Administration members and dependents: RP-2014 Mortality Tables with White Collar adjustment with generational projection using MP-2017 mortality improvement projection scales starting at the 2006 base year.  For disabled retirees: RP-2014 Disabled Mortality Tables and generational projection using MP-2017 mortality improvement projection scales starting at the 2006 base year.  Mortality assumptions include a margin for the expectation of future decreases in mortality rates.
Election Rates	100% for District-paid explicit benefits; 50% for District-sponsored coverage prior to age 65; 40% spouse coverage for District-sponsored coverage
Actuarial cost method	Entry Age Normal; Level Percent of Pay

#### (c) Risk Management

Risk is managed through a combination of purchased commercial insurance coverage and self-insurance with risk reserves. There has been no significant reduction in insurance coverage during the year. The limits are consistent with coverage carried by other public entities of the District's size and type in Oregon.



#### 4. Other Information (Continued)

Oregon tort liability law generally limits claims for one incident to \$1,925,500. Additional coverage is for federal claims, out-of-state claims, or contractual liability. This coverage is tabulated as follows:

Description	Retention Level (Deductible)	Limits of Coverage
Vehicle liability / uninsured motorist	\$ 100,000	\$ 10,000,000
Property and contents	25,000	29,762,949
General and tort liability	25,000	10,000,000
Bus - physical damage	50,000	Stated value
Earthquake / flood	Greater of \$5,000 or 2% of covered loss	15,000,000
Pollution liability (fuel storage tanks)	10,000	1,000,000
Public employee blanket	1,000	250,000
Workers' compensation	N/A	500,000

The greatest risk exposure for the District is in vehicle liability. The District self-insures up to \$100,000 per accident. The level of risk reserving is set by Board policy considering both the history of payments and the potential exposure to risk. The reserve level is evaluated and the reserve amount is budgeted during the annual budget process. Current Board policy sets this amount at \$1,000,000. In the last three fiscal years, no settlements have exceeded the limits of insurance coverage.

Liabilities are reported when it is probable that a loss has occurred and the amount of the loss reasonably can be estimated. Liabilities include an amount for claims that have been incurred but not reported (IBNR). Claim liabilities are set by an independent firm.

These liabilities are calculated considering the effects of inflation, recent claim settlement trends (including frequency and amount of payouts), and other economic and social factors.

Changes in the balances of claims liabilities during the past three years are as follows:

	Automobile/Bus Liability		
	2019	2018	2017
Unpaid claims and claim adjustment expenses, beginning of the year	\$ 172,107	\$ 22,455	\$ 22,455
Incurred claims (including IBNRs)	-	172,107	-
Claim payments	(1,245)	(22,455)	-
Total unpaid claims and claim adjustment expenses, end of the year	\$ 170,862	\$ 172,107	\$ 22,455

Unpaid claims are carried at estimated gross settlement value.

**(d) Commitments and Contingencies**

Under the terms of federal and state grants, periodic audits are required and costs may be questioned as not being appropriate under the terms of the grants. Such audits could lead to reimbursement to the grantor agencies. District management believes disallowance, if any, will be immaterial.

As of June 30, 2019, the District has commitments of \$6 million for the purchase of 6 diesel and 1 hybrid bus and \$1 million for architectural service work on the Santa Clara Station. There was also a contract for \$3.4 million for the purchase of 5 all electric buses. That contract has since been canceled as the electric buses did not meet requirements.

**(e) Net Position Restatement**

During the fiscal year ended June 30, 2018, the District implemented GASB Statement No. 75, Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions. Adoption of this statement required the District to restate amounts of affected balances within the government-wide financial statements as of June 30, 2017. The District restated net position as of July 1, 2018 by (\$4,984,232) for the implementation of GASB Statement No. 75.

---

## *Required Supplementary Information*

**LANE TRANSIT DISTRICT**  
**REQUIRED SUPPLEMENTARY INFORMATION**  
**YEAR ENDED JUNE 30, 2019**  
**Schedule of Changes in the Net Pension Liability and Related**  
**Ratios LTD Salaried Employees' Retirement Plan Trust Fund**  
**Last 10 Fiscal Years <sup>1</sup>**

	2019	2018 <sup>2</sup>	2017	2016 <sup>2</sup>	2015	2014 <sup>2</sup>	2013	2012
Total pension liability								
Service cost	\$ 396,714	\$ 445,756	\$ 486,472	\$ 521,040	\$ 545,340	\$ 538,088	\$ 527,537	\$ -
Interest	1,718,740	1,698,307	1,651,225	1,564,487	1,504,888	1,426,182	1,343,938	-
Changes of benefit terms	-	-	-	-	-	-	-	-
Differences between expected and actual experience	-	(206,425)	-	99,443	-	354,334	-	-
Changes of assumptions	-	942,158	-	2,952,420	-	506,129	-	-
Benefit payments	(1,504,188)	(1,413,238)	(1,332,068)	(1,224,898)	(1,182,843)	(939,485)	(690,418)	-
Net change in total pension liability	611,266	1,466,558	805,629	3,912,492	867,385	1,885,248	1,181,057	-
Total pension liability - beginning	27,855,215	26,388,657	25,583,028	21,670,536	20,803,151	18,917,903	17,736,846	-
Total pension liability - ending	<u>\$ 28,466,481</u>	<u>\$ 27,855,215</u>	<u>\$ 26,388,657</u>	<u>\$ 25,583,028</u>	<u>\$ 21,670,536</u>	<u>\$ 20,803,151</u>	<u>\$ 18,917,903</u>	<u>\$ 17,736,846</u>
Plan fiduciary net position								
Employer contributions	\$ 1,506,168	\$ 1,577,474	\$ 1,842,970	\$ 1,174,309	\$ 1,333,241	\$ 1,161,609	\$ 1,165,565	\$ -
Net investment income	1,051,294	1,357,720	1,893,124	(361,265)	222,900	2,081,971	1,298,746	-
Benefit payments	(1,504,188)	(1,413,238)	(1,332,068)	(1,224,898)	(1,182,843)	(939,485)	(690,418)	-
Administrative expense	(69,893)	(84,998)	(54,251)	(105,822)	(55,910)	(87,860)	(92,282)	-
Other	-	-	-	-	-	-	-	-
Net change in plan fiduciary net position	983,381	1,436,958	2,349,775	(517,676)	317,388	2,216,235	1,681,611	-
Plan fiduciary net position - beginning	19,126,245	17,689,287	15,339,512	15,857,188	15,539,800	13,323,565	11,641,954	-
Plan fiduciary net position - ending	<u>\$ 20,109,626</u>	<u>\$ 19,126,245</u>	<u>\$ 17,689,287</u>	<u>\$ 15,339,512</u>	<u>\$ 15,857,188</u>	<u>\$ 15,539,800</u>	<u>\$ 13,323,565</u>	<u>\$ 11,641,954</u>
District's net pension liability - ending	<u>\$ 8,356,855</u>	<u>\$ 8,728,970</u>	<u>\$ 8,699,370</u>	<u>\$ 10,243,516</u>	<u>\$ 5,813,348</u>	<u>\$ 5,263,351</u>	<u>\$ 5,594,338</u>	<u>\$ 6,094,892</u>
Plan fiduciary net position as a percentage of the total pension liability	70.64%	68.66%	67.03%	59.96%	73.17%	74.70%	70.43%	65.64%
Covered payroll	\$ 3,166,571	\$ 3,331,000	\$ 3,717,503	\$ 5,860,715	\$ 4,263,366	\$ 5,226,297	\$ 5,214,746	\$ 5,092,690
District's net pension liability as a percentage of covered payroll	263.91%	262.05%	234.01%	174.78%	136.36%	100.71%	107.28%	119.68%

Notes to Schedule:

1. This schedule is intended to show a 10-year trend of changes in the net pension liability. However, until a full 10-year trend is compiled, information will only be presented for those years in which it is available.

2. Assumed discount rate was lowered to reflect more conservative asset allocations given closure to new entrants.

**LANE TRANSIT DISTRICT  
REQUIRED SUPPLEMENTARY INFORMATION  
YEAR ENDED JUNE 30, 2019  
Schedule of Employer Contributions  
LTD Salaried Employees' Retirement Plan Trust Fund  
Last 10 Fiscal Years**

	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
Actuarially determined contribution	\$ 1,525,000	\$ 1,400,000	\$ 1,400,000	\$ 1,455,247	\$ 1,175,000	\$ 1,205,400	\$ 1,157,450	\$ 1,156,122	\$ 931,962	\$ 949,385
Contribution in relation to the actuarially determined contribution	<u>1,506,168</u>	<u>1,577,474</u>	<u>1,842,970</u>	<u>1,842,970</u>	<u>1,174,309</u>	<u>1,333,241</u>	<u>1,161,609</u>	<u>1,156,127</u>	<u>1,026,587</u>	<u>949,698</u>
Contribution deficiency (excess)	<u>\$ 18,832</u>	<u>\$ (177,474)</u>	<u>\$ (442,970)</u>	<u>\$ (387,723)</u>	<u>\$ 691</u>	<u>\$ (127,841)</u>	<u>\$ (4,159)</u>	<u>\$ (5)</u>	<u>\$ (94,625)</u>	<u>\$ (313)</u>
Covered payroll	3,166,571	3,331,000	3,717,503	3,717,503	4,263,366	5,226,297	5,214,746	5,092,690	5,187,894	5,463,292
Contributions as a percentage of covered payroll	47.56%	47.36%	49.58%	49.58%	27.54%	25.51%	22.28%	22.70%	19.79%	17.38%

Notes to Schedule:

Valuation date	7/1/2017	7/1/2017	7/1/2015	7/1/2013	7/1/2013	7/1/2011	7/1/2011	7/1/2009	7/1/2009	7/1/2007
Investment rate of return assumption	6.25%	6.25%	6.50%	7.25%	7.25%	7.50%	7.50%	7.50%	7.50%	7.50%

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Individual entry age normal, level percentage of pay
Amortization method	Effective July 1, 2011: Closed 20-year amortization, level dollar Effective July 1, 2007: Layered 20-year amortization, level percentage of pay
Asset valuation method	Market value gains and losses smoothed over three years, with result not less than 80% or greater than 120% of market value
Healthy mortality	Effective July 1, 2017: RP-2014 Mortality Tables with White Collar adjustments with fully generational mortality protection starting 2006 using mortality improvement Scale MP-2017 Effective July 1, 2015: RP-2014 Mortality Tables with White Collar adjustments Effective July 1, 2011: RP-2000 Combined Health Mortality Table projected using Scale AA to 2018 for retirees and 2026 for others Effective July 1, 2003: RP-2000 Combined Health Mortality Table
Inflation	Effective July 1, 2017: 2.50% per year Effective July 1, 2015: 2.75% per year Through July 1, 2013: 3.00% per year
Salary increases	Effective July 1, 2017: Age-based, with an ultimate rate of 2.75% per year at ages 50+ Effective July 1, 2015: Age-based, with an ultimate rate of 3.00% per year at ages 50+ Effective July 1, 2011: Age-based, with an ultimate rate of 3.50% per year at ages 50+ Effective July 1, 2009: Generally 5.00% per year

**LANE TRANSIT DISTRICT**  
**REQUIRED SUPPLEMENTARY INFORMATION**  
**YEAR ENDED JUNE 30, 2019**  
**Schedule of Changes in the Net Pension Liability and Related Ratios**  
**Amalgamated Transit Union, Local No. 757 Pension Trust Fund**  
**Last 10 Fiscal Years <sup>1</sup>**

	2019	2018	2017	2016	2015	2014	2013
Total pension liability							
Service cost	\$ 1,021,112	\$ 991,371	\$ 817,980	\$ 794,155	\$ 853,018	\$ 828,173	\$ -
Interest	2,655,520	2,574,590	2,586,906	2,495,722	2,424,057	2,326,828	-
Changes of benefit terms	-	-	-	-	356,341 <sup>2</sup>	-	-
Economic/demographic losses	73,889	-	-	-	-	-	-
Differences between expected and actual experience	-	-	(627,827)	-	(646,134)	-	-
Changes of assumptions	2,192,110	-	1,752,783	-	-	-	-
Benefit payments	(2,456,503)	(2,336,977)	(2,148,257)	(1,963,737)	(1,916,128)	(1,761,397)	-
Net change in total pension liability	3,486,128	1,228,984	2,381,585	1,326,140	1,071,154	1,393,604	-
Total pension liability - beginning	39,548,178	38,319,194	35,937,609	34,611,469	33,540,315	32,146,711	-
Total pension liability - ending	<u>\$ 43,034,306</u>	<u>\$ 39,548,178</u>	<u>\$ 38,319,194</u>	<u>\$ 35,937,609</u>	<u>\$ 34,611,469</u>	<u>\$ 33,540,315</u>	<u>\$ 32,146,711</u>
Plan fiduciary net position							
Employer contributions	\$ 2,895,673	\$ 2,653,938	\$ 3,089,304	\$ 2,309,003	\$ 2,222,585	\$ 2,248,159	\$ -
Net investment income	(1,845,557)	4,247,805	1,506,119	(577,624)	1,008,693	2,498,570	-
Benefit payments	(2,456,503)	(2,336,977)	(2,148,257)	(1,963,737)	(1,916,128)	(1,761,397)	-
Administrative expense	(137,086)	(112,050)	(110,564)	(70,779)	(115,303)	(82,478)	-
Other	-	-	-	-	-	-	-
Net change in plan fiduciary net position	(1,543,473)	4,452,716	2,336,602	(303,137)	1,199,847	2,902,854	-
Plan fiduciary net position - beginning	29,412,605	24,959,889	22,623,287	22,926,424	21,726,577	18,823,723	-
Plan fiduciary net position - ending	<u>\$ 27,869,132</u>	<u>\$ 29,412,605</u>	<u>\$ 24,959,889</u>	<u>\$ 22,623,287</u>	<u>\$ 22,926,424</u>	<u>\$ 21,726,577</u>	<u>\$ 18,823,723</u>
District's net pension liability - ending	<u>\$ 15,165,174</u>	<u>\$ 10,135,573</u>	<u>\$ 13,359,305</u>	<u>\$ 13,314,322</u>	<u>\$ 11,685,045</u>	<u>\$ 11,813,738</u>	<u>\$ 13,322,988</u>
Plan fiduciary net position as a percentage of the total pension liability	64.76%	74.37%	65.14%	62.95%	66.24%	64.78%	58.56%
Covered payroll	\$ 13,176,000	\$ 13,292,000	\$ 11,661,000	\$ 10,999,000	\$ 10,526,000	\$ 10,554,000	\$ 10,450,000
District's net pension liability as a percentage of covered payroll	115.10%	76.25%	114.56%	121.05%	111.01%	111.94%	127.49%

Notes to Schedule:

1. This schedule is intended to show a 10-year trend of changes in the net pension liability. However, until a full 10-year trend is compiled, information will only be presented for those years in which it is available.

2. A new collective bargaining agreement increased the benefit multiplier.

**LANE TRANSIT DISTRICT**  
**REQUIRED SUPPLEMENTARY INFORMATION**  
**YEAR ENDED JUNE 30, 2019**  
**Schedule of Employer Contributions**  
**Amalgamated Transit Union, Local No. 757 Pension Trust Fund**  
**Last 10 Fiscal Years**

	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
Actuarially determined contribution	\$ 2,896,000	\$ 2,671,000	\$ 2,490,859	\$ 2,324,000	\$ 2,265,346	\$ 2,129,522	\$ 2,130,945	\$ 1,981,455	\$ 2,034,036	\$ 1,926,992	\$ 1,939,870
Contribution in relation to the actuarially determined contribution	<u>2,895,673</u>	<u>2,653,938</u>	<u>3,089,304</u>	<u>2,295,380</u>	<u>2,265,346</u>	<u>2,234,627</u>	<u>2,228,856</u>	<u>2,193,790</u>	<u>2,034,037</u>	<u>1,926,992</u>	<u>2,414,870</u>
Contribution deficiency (excess)	<u>\$ 327</u>	<u>\$ 17,062</u>	<u>\$ (598,445)</u>	<u>\$ 28,620</u>	<u>\$ -</u>	<u>\$ (105,105)</u>	<u>\$ (97,911)</u>	<u>\$ (212,335)</u>	<u>\$ (1)</u>	<u>\$ -</u>	<u>\$ (475,000)</u>
Covered payroll	13,176,000	13,292,000	11,848,383	11,344,340	10,802,019	10,625,261	10,629,043	10,288,538	10,998,431	11,724,870	11,171,828
Contributions as a percentage of covered payroll	21.98%	19.97%	26.07%	20.23%	20.97%	21.03%	20.97%	21.32%	18.49%	16.44%	21.62%

Notes to Schedule:

Valuation date	1/1/18	1/1/2016	1/1/2016	1/1/2014	1/1/2014	1/1/2012	1/1/2012	1/1/2010	1/1/2010	1/1/2008	1/1/2008
Investment rate of return assumption	6.50%	6.75%	6.75%	7.25%	7.25%	7.25%	7.25%	7.50%	7.50%	7.50%	7.50%

Methods and assumptions used to determine contribution rates:

Actuarial cost method      Effective January 1, 2014: Individual entry age normal, level percentage of pay  
Through January 1, 2012: Individual entry age normal

Amortization method      Effective January 1, 2014: Layered 20-year amortization, level percentage of pay  
Effective January 1, 2006: Layered 20-year amortization, level dollar

Asset valuation method      Market value gains and losses are smoothed over three years, with result not less than 80% or greater than 120% of market value  
The actuarial asset method was reset to the market value of assets effective January 1, 2018

Mortality      Effective January 1, 2018: RP-2014 Combined Mortality with Blue Collar Adjustment, generational projection using MP-2017 starting at the 2006 base year, and a one-year set-forward  
Effective January 1, 2012: RP-2000 Combined Health Mortality Table with Blue Collar Adjustment, projected using Scale AA to 2015  
Effective January 1, 2010: RP-2000 Combined Health Mortality Table with Blue Collar Adjustment, projected using Scale AA to 2010  
Through January 1, 2008: 1994 Uninsured Pensioner Mortality

Inflation      Effective January 1, 2018: 2.50% per year  
Effective January 1, 2016: 2.75% per year  
Through January 1, 2014: 3.00% per year

Salary increases      Effective January 1, 2014: 3% per year  
Through January 1, 2012: N/A

Future benefit rate increases      Effective January 1, 2014: 3% per year  
Through January 1, 2012: N/A

**LANE TRANSIT DISTRICT  
REQUIRED SUPPLEMENTARY INFORMATION  
YEAR ENDED JUNE 30, 2019  
Schedule of Total OPEB Liability (TOL)  
Last 10 Fiscal Years <sup>1</sup>**

<u>Fiscal Year Ended</u>	<u>Total OPEB Liability</u>	<u>Covered Payroll</u>	<u>TOL as a percent of covered payroll</u>
6/30/2019	\$ 11,660,678	\$ 16,342,571	71.35%
6/30/2018	9,605,874	16,623,000	57.79%
6/30/2017	9,853,579	15,565,886	63.30%

Notes to Schedule:

1. This schedule is intended to show a 10-year trend of changes in the total OPEB liability. However, until a full 10-year trend is compiled, information will only be presented for those years in which it is available.



**LANE TRANSIT DISTRICT**  
**REQUIRED SUPPLEMENTARY INFORMATION**  
**YEAR ENDED JUNE 30, 2019**  
**Schedule of Changes in Total OPEB Liability (TOL)**  
**Last 10 Fiscal Years <sup>1</sup>**

Fiscal Year Ended	TOL Beginning Balance	Service Costs	Interest on the TOL	Benefit Payments	Changes of Assumptions	Changes to Benefit Terms	TOL Ending Balance
6/30/2019	\$ 9,605,874	\$ 753,687	\$ 355,173	\$ (490,681)	\$ (326,239)	\$ 1,762,864	\$ 11,660,678
6/30/2018	9,853,579	792,964	296,401	(496,473)	(840,597)	-	9,605,874

Notes to Schedule:

1. This schedule is intended to show a 10-year trend of changes in the total OPEB liability. However, until a full 10-year trend is compiled, information will only be presented for those years in which it is available.

---

## *Supplementary Information*

**Lane Transit District**  
**General Fund**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance**  
**Budget and Actual on a Non-GAAP Budget Basis**  
**For the fiscal year ended June 30, 2019**

	Budget			Variance with
	Original	Final	Actual	Final Budget
Revenues				
Passenger fares	\$ 6,469,011	\$ 6,469,011	\$ 6,755,899	\$ 286,888
Special services	238,000	238,000	288,310	50,310
Advertising	420,000	420,000	300,000	(120,000)
Employer payroll tax	36,490,588	36,490,588	37,749,489	1,258,901
Self-employment tax	2,307,567	2,307,567	1,932,829	(374,738)
State payroll assessment	433,000	433,000	439,545	6,545
Federal assistance	4,225,000	4,225,000	2,487,542	(1,737,458)
State assistance	2,500,000	2,500,000	-	(2,500,000)
Miscellaneous	232,500	232,500	610,466	377,966
Interest	144,000	144,000	338,244	194,244
Sale of assets	-	-	6,145	6,145
Total revenues	<u>53,459,666</u>	<u>53,459,666</u>	<u>50,908,469</u>	<u>(2,551,197)</u>
Expenditures				
Personnel services	36,057,218	37,622,568	36,263,740	1,358,828
Materials and services	10,494,497	10,850,291	9,031,722	1,818,569
Insurance	1,186,016	1,174,816	972,841	201,975
Other uses				
Transfer to Accessible Services Fund	2,550,288	2,550,288	1,961,573	588,715
Transfer to Medicaid Fund	406,500	775,500	1,007,028	(231,528)
Transfer to Point2point Fund	190,000	190,000	190,000	-
Transfer to Capital Projects Fund	5,414,168	-	-	-
Operating contingency	52,457	52,457	-	52,457
Working capital contingency	<u>7,026,933</u>	<u>13,057,778</u>	<u>-</u>	<u>13,057,778</u>
Total expenditures and other uses	<u>63,378,077</u>	<u>66,273,698</u>	<u>49,426,904</u>	<u>16,846,794</u>
Excess (deficiency) of revenues over expenditures	(9,918,411)	(12,814,032)	1,481,565	14,295,597
Fund balance, beginning of year	<u>9,918,411</u>	<u>12,814,032</u>	<u>12,814,032</u>	<u>-</u>
Fund balance, end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 14,295,597</u>	<u>\$ 14,295,597</u>

**Lane Transit District**  
**Point2point Fund**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance**  
**Budget and Actual on a Non-GAAP Budget Basis**  
**For the fiscal year ended June 30, 2019**

	Budget		Actual	Variance with Final Budget
	Original	Final		
Revenues				
Federal assistance	\$ 828,443	\$ 828,443	\$ 603,521	\$ (224,922)
State assistance	364,655	364,655	15,362	(349,293)
Local assistance	28,000	28,000	26,032	(1,968)
Other sources				
Transfer from General Fund	190,000	190,000	190,000	-
Total revenues	<u>1,411,098</u>	<u>1,411,098</u>	<u>834,915</u>	<u>(576,183)</u>
Expenditures				
Point2Point Administration	450,735	450,735	272,704	178,031
Business Commute Challenge	19,100	19,100	55,177	(36,077)
Emergency Home Ride	2,000	2,000	161	1,839
Employer Transportation Coordinators	5,000	5,000	-	5,000
Safe Routes to School	347,159	347,159	370,073	(22,914)
Vanpool	186,304	186,304	118,970	67,334
Projects:				
Carshare	3,500	3,500	-	3,500
Driveless Connection	39,000	39,000	46,649	(7,649)
SmartTrips Main Street 3	285,370	285,370	66,491	218,879
Transportation Coordinator Pilot	21,300	21,300	24,034	(2,734)
Digital Marketing Pilot	6,915	6,915	-	6,915
Safe Ways to School	8,000	8,000	-	8,000
Be Safe Be Seen Rural Safety	3,200	3,200	863	2,337
Total Expenditures	<u>1,377,583</u>	<u>1,377,583</u>	<u>955,122</u>	<u>422,461</u>
Other uses				
Operating contingency	33,515	33,515	-	33,515
Total expenditures and other uses	<u>1,411,098</u>	<u>1,411,098</u>	<u>955,122</u>	<u>455,976</u>
Excess (deficiency) of revenues over expenditures	-	-	(120,207)	(120,207)
Fund balance, beginning of year	-	-	351,981	351,981
Fund balance, end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 231,774</u>	<u>\$ 231,774</u>

**Lane Transit District**  
**Accessible Services Fund**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance**  
**Budget and Actual on a Non-GAAP Budget Basis**  
**For the fiscal year ended June 30, 2019**

	Budget			Variance with
	Original	Final	Actual	Final Budget
<b>Revenues</b>				
Passenger fares	\$ 388,790	\$ 388,790	\$ 339,967	\$ (48,823)
Federal assistance	2,880,096	2,880,096	2,727,730	(152,366)
State assistance	1,418,850	1,418,850	1,139,095	(279,755)
Local assistance	123,550	123,550	125,793	2,243
<b>Other sources</b>				
Transfer from General Fund	2,550,288	2,550,288	1,961,573	(588,715)
<b>Total revenues</b>	<u>7,361,574</u>	<u>7,361,574</u>	<u>6,294,158</u>	<u>(1,067,416)</u>
<b>Expenditures</b>				
Eugene-Springfield services				
ADA RideSource	5,798,356	5,798,356	4,692,825	1,105,531
Transit training and hosts	154,438	154,438	121,789	32,649
Special transportation	98,350	98,350	72,924	25,426
LTD staff time	33,000	33,000	-	33,000
<b>Total Eugene-Springfield services</b>	<u>6,084,144</u>	<u>6,084,144</u>	<u>4,887,538</u>	<u>1,196,606</u>
Rural Lane County services				
South Lane	152,014	152,014	138,716	13,298
Florence	216,538	216,538	217,917	(1,379)
Oakridge	215,298	215,298	220,226	(4,928)
Florence/Yachats	286,410	286,410	113,217	173,193
Volunteer coordinator	116,000	116,000	76,389	39,611
Service animal program	86,500	86,500	43,090	43,410
<b>Total rural Lane County services</b>	<u>1,072,760</u>	<u>1,072,760</u>	<u>809,555</u>	<u>263,205</u>
Other services				
Mobility management	189,670	189,670	136,793	52,877
Crucial connections	5,000	5,000	5,255	(255)
Veterans transportation	10,000	10,000	4,024	5,976
Lane County coordination	-	-	-	-
<b>Total other services</b>	<u>204,670</u>	<u>204,670</u>	<u>146,072</u>	<u>58,598</u>
Other uses				
Operating contingency	130,000	130,000	-	130,000
Reserve for future expenditure	162,623	162,623	-	162,623
<b>Total other uses</b>	<u>292,623</u>	<u>292,623</u>	<u>-</u>	<u>292,623</u>
<b>Total expenditures and other uses</b>	<u>7,654,197</u>	<u>7,654,197</u>	<u>5,843,165</u>	<u>1,811,032</u>
<b>Excess (deficiency) of revenues over expenditures</b>	(292,623)	(292,623)	450,993	743,616
<b>Fund balance, beginning of year</b>	292,623	292,623	146,644	(145,979)
<b>Fund balance, end of year</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 597,637</u>	<u>\$ 597,637</u>

**Lane Transit District**  
**Medicaid Fund**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance**  
**Budget and Actual on a Non-GAAP Budget Basis**  
**For the fiscal year ended June 30, 2019**

	Budget			Variance with
	Original	Final	Actual	Final Budget
Revenues				
Medicaid nonemergency medical transportation (NEMT)	\$ 9,429,775	\$ 9,429,775	\$ 10,436,111	\$ 1,006,336
Medicaid waived transportation	788,500	788,500	831,256	42,756
Other sources				
Transfer from General Fund	406,500	775,500	1,007,028	231,528
Total revenues and other sources	10,624,775	10,993,775	12,274,395	1,280,620
Expenditures				
Medicaid nonemergency medical transportation (NEMT)				
Services	7,307,500	7,307,500	8,710,243	(1,402,743)
Mobility management	98,000	98,000	96,701	1,299
Program administration	2,024,275	2,024,275	1,912,298	111,977
Total Medicaid NEMT	9,429,775	9,429,775	10,719,242	(1,289,467)
Medicaid waived transportation				
Services	733,000	733,000	867,887	(134,887)
Mobility management	50,000	50,000	41,476	8,524
Program administration	5,000	5,000	10,060	(5,060)
Grant program match requirements	275,000	275,000	260,740	14,260
Total Medicaid waived transportation	1,063,000	1,063,000	1,180,163	(117,163)
Other uses				
Operating contingency	132,000	132,000	-	132,000
Total expenditures and other uses	10,624,775	10,624,775	11,899,405	(1,274,630)
Excess (deficiency) of revenues over expenditures	-	369,000	374,990	5,990
Fund balance, beginning of year	-	(369,000)	(369,159)	(159)
Fund balance, end of year	\$ -	\$ -	\$ 5,831	\$ 5,831

**Lane Transit District  
Capital Projects Fund  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget and Actual on a Non-GAAP Budget Basis  
For the fiscal year ended June 30, 2019**

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>Revenues</b>				
Federal assistance	\$ 3,268,505	\$ 3,268,505	\$ 2,483,547	\$ (784,958)
State assistance	664,350	664,350	1,145,009	480,659
Local assistance	38,202	38,202	9,914	(28,288)
Miscellaneous	-	-	28,925	28,925
Other sources				
Transfer from General Fund	5,414,168	-	-	-
Total revenues and other sources	9,385,225	3,971,057	3,667,395	(303,662)
<b>Expenditures</b>				
Community Investments:				
Frequent transit network				
Franklin Blvd. Phase 1 Transit Station	550,000	550,000	59,356	490,644
MovingAhead	500,000	500,000	395,298	104,702
West Eugene EmX extension	660,000	660,000	654,605	5,395
Mobility on Demand	-	-	92,298	(92,298)
Transit Tomorrow	-	-	154,432	(154,432)
Main Street/McVay transit study	206,874	206,874	3,200	203,674
River Road Transit Community Implementation Plan	270,000	270,000	271,712	(1,712)
Total frequent transit network	2,186,874	2,186,874	1,630,901	555,973
Facilities				
SantaClara Community Transit Center	940,000	940,000	514,913	425,087
Passenger Boarding Improvements	50,000	50,000	32,001	17,999
Miscellaneous improvements	50,000	50,000	121,205	(71,205)
Total facilities	1,040,000	1,040,000	668,119	371,881
Technology Infrastructure & Systems				
Fare management system	750,000	750,000	-	750,000
Total Community Investments	3,976,874	3,976,874	2,299,020	1,677,854
State of Good Repair				
Fleet				
Revenue vehicles - fixed route	6,599,115	6,599,115	80,879	6,518,236
Revenue vehicles - accessible services	1,310,000	1,310,000	1,146,002	163,998
Spare parts for vehicles	50,000	50,000	75,082	(25,082)
Replacement parts	275,000	275,000	220,609	54,391
Miscellaneous	220,000	220,000	67,639	152,361
Total fleet	8,454,115	8,454,115	1,590,211	6,863,904
Technology Infrastructure & Systems				
Computer hardware and software	620,000	620,000	197,917	422,083
Intelligent transportation systems	39,500	39,500	-	39,500
Total technology infrastructure & systems	659,500	659,500	197,917	461,583
Total State of Good Repair	9,113,615	9,113,615	1,788,128	7,325,487
Grant Funded Non-Capitalized				
Comprehensive operations analysis	150,000	150,000	-	150,000
Total expenditures	13,240,489	13,240,489	4,087,148	9,153,341
Other uses				
Reserve for future expenditure	1,543,274	1,543,274	-	1,543,274
Total expenditures and other uses	14,783,763	14,783,763	4,087,148	10,696,615
Excess (deficiency) of revenues over expenditures	(5,398,538)	(10,812,706)	(419,753)	10,392,953
Fund balance, beginning of year	5,398,538	10,812,706	19,146,271	8,333,565
Fund balance, end of year	\$ -	\$ -	\$ 18,726,518	\$ 18,726,518

Lane Transit District  
Reconciliation of Excess (Deficiency) of Revenues  
Over Expenditures on a Budgetary Basis to  
Changes in Net Position on a GAAP Basis  
For the fiscal year ended June 30, 2019

Excess (deficiency) of revenues over expenditures	
General Fund	\$ 1,481,565
Point2point Fund	(120,207)
Accessible Services Fund	450,993
Medicaid Fund	374,990
Capital Projects Fund	(419,753)
Total excess (deficiency) of revenues over expenditures	<u>1,767,588</u>
Reconciling items:	
Depreciation	(16,192,571)
Acquisition of capital assets	2,126,405
OPEB expense	(2,159,635)
Pension expense in excess of pension contribution	(621,625)
Compensated absences accrual	35,883
Total reconciling items	<u>(16,811,543)</u>
Change in net position on a GAAP basis	<u><u>\$ (15,043,955)</u></u>

Lane Transit District  
Reconciliation of Budgetary Fund Balances to  
Net Position on a GAAP Basis  
June 30, 2019

Budgetary fund balances:	
General Fund	\$ 14,295,597
Point2point Fund	231,774
Accessible Services Fund	597,637
Medicaid Fund	5,831
Capital Projects Fund	18,726,518
Total budgetary fund balances	<u>33,857,357</u>
Reconciling items:	
Capital assets	162,507,251
Deferred outflows of resources	6,301,745
Compensated absences	(2,839,026)
Total OPEB liability	(11,660,678)
Net pension liability	(23,522,027)
Deferred inflows of resources	(1,181,933)
Total reconciling items	<u>129,605,332</u>
Net position on a GAAP basis	<u><u>\$ 163,462,689</u></u>



**Lane Transit District  
Statements of Fiduciary Net Position**

	<b>Amalgamated Transit Union, Local No. 757 Pension Trust Fund As of December 31, 2018</b>	<b>Lane Transit District Salaried Employee's Retirement Plan Trust Fund As of June 30, 2019</b>	<b>Total June 30, 2019</b>
<b>Assets</b>			
Cash			
Cash and cash equivalents	\$ 908,614	\$ 579,443	\$ 1,488,057
Investments			
Shares of registered investment companies	26,960,518	19,530,183	46,490,701
Total Assets	27,869,132	20,109,626	47,978,758
<b>Liabilities</b>			
Accrued expenses	6,341	-	6,341
<b>Fiduciary Net Position - Restricted for Pensions</b>	<b>\$ 27,862,791</b>	<b>\$ 20,109,626</b>	<b>\$ 47,972,417</b>

	<b>Amalgamated Transit Union, Local No. 757 Pension Trust Fund As of December 31, 2017</b>	<b>Lane Transit District Salaried Employee's Retirement Plan Trust Fund As of June 30, 2018</b>	<b>Total June 30, 2018</b>
<b>Assets</b>			
Cash			
Cash and cash equivalents	\$ 657,267	\$ 547,059	\$ 1,204,326
Investments			
Shares of registered investment companies	28,755,338	18,579,186	47,334,524
Total Assets	29,412,605	19,126,245	48,538,850
<b>Liabilities</b>			
Accrued expenses	5,778	5,919	11,697
<b>Fiduciary Net Position - Restricted for Pensions</b>	<b>\$ 29,406,827</b>	<b>\$ 19,120,326</b>	<b>\$ 48,527,153</b>

**Lane Transit District**  
**Statements of Changes in Fiduciary Net Position**

	<b>Amalgamated Transit Union, Local No. 757 Pension Trust Fund</b>	<b>Lane Transit District Salaried Employee's Retirement Plan Trust Fund</b>	<b>Total</b>
	<b>For the Year Ended December 31, 2018</b>	<b>For the Year Ended June 30, 2019</b>	<b>For the Year Ended June 30, 2019</b>
<b>Additions</b>			
Employer contributions	\$ 2,895,674	\$ 1,506,167	\$ 4,401,841
Investment income			
Net change in fair value of investments	(2,494,632)	501,268	(1,993,364)
Interest, dividends and other income	718,357	463,126	1,181,483
Investment expenses	(95,196)	(58,311)	(153,507)
Net investment income	(1,871,471)	906,083	(965,388)
Total Additions	1,024,203	2,412,250	3,436,453
<b>Deductions</b>			
Benefits paid to participants	2,470,766	1,383,472	3,854,238
Administrative expenses	97,473	39,478	136,951
Total deductions	2,568,239	1,422,950	3,991,189
Net increase in fiduciary net position	(1,544,036)	989,300	(554,736)
<b>Fiduciary Net Position - Restricted for Pensions</b>			
<b>Beginning of the year</b>	29,406,827	19,120,326	48,527,153
<b>Fiduciary Net Position - Restricted for Pensions</b>			
<b>End of the year</b>	<u>\$ 27,862,791</u>	<u>\$ 20,109,626</u>	<u>\$ 47,972,417</u>

	<b>Amalgamated Transit Union, Local No. 757 Pension Trust Fund</b>	<b>Lane Transit District Salaried Employee's Retirement Plan Trust Fund</b>	<b>Total</b>
	<b>For the Year Ended December 31, 2017</b>	<b>For the Year Ended June 30, 2018</b>	<b>For the Year Ended June 30, 2018</b>
<b>Additions</b>			
Employer contributions	\$ 2,653,938	\$ 1,577,474	\$ 4,231,412
Investment income			
Net change in fair value of investments	3,758,691	1,021,304	4,779,995
Interest, dividends and other income	536,990	370,386	907,376
Investment expenses	(103,085)	(57,849)	(160,934)
Net investment income	4,192,596	1,333,841	5,526,437
Total Additions	6,846,534	2,911,315	9,757,849
<b>Deductions</b>			
Benefits paid to participants	2,317,093	1,406,952	3,724,045
Administrative expenses	53,610	52,835	106,445
Total deductions	2,370,703	1,459,787	3,830,490
Net increase in fiduciary net position	4,475,831	1,451,528	5,927,359
<b>Fiduciary Net Position - Restricted for Pensions</b>			
<b>Beginning of the year</b>	24,930,996	17,668,798	42,599,794
<b>Fiduciary Net Position - Restricted for Pensions</b>			
<b>End of the year</b>	<u>\$ 29,406,827</u>	<u>\$ 19,120,326</u>	<u>\$ 48,527,153</u>

---

## Statistical Section

---

This part of the Lane Transit District's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, notes disclosures, and required supplementary information says about the District's overall financial health.

### **Contents**

#### ***Financial Trends***

These schedules contain trend information to help the reader understand how the District's financial performance and well-being have changed over time.

#### ***Demographic and Economic Information***

These schedules offer demographic and economic indicators to help the reader understand the environment within which the District's financial activities take place.

#### ***Operating Information***

These schedules contain service and infrastructure data to help the reader understand how the information in the District's financial report relates to the services the District provides and the activities it performs.

#### **Sources:**

Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year.

---

## *Financial Trend Information*

**Comparative Statements of Net Position  
Last Ten Years At June 30**

	2019	2018	2017	2016	2015	Restated 2014	2013	2012	Restated 2011	2010
<b>Assets</b>										
Current assets	\$ 38,916,289	\$ 39,716,401	\$ 33,622,720	\$ 53,537,565	\$ 56,639,732	\$ 41,747,999	\$ 37,774,109	\$ 30,346,275	\$ 28,380,179	\$ 25,404,558
Capital assets, net of accumulated depreciation	162,507,251	176,573,417	182,179,014	160,464,158	125,447,247	113,337,904	114,242,299	122,613,663	113,197,851	110,201,071
Other assets	-	-	-	-	-	-	1,068,705	1,006,960	700,000	-
<b>Total assets</b>	<b>\$ 201,423,540</b>	<b>\$ 216,289,818</b>	<b>215,801,734</b>	<b>214,001,723</b>	<b>182,086,979</b>	<b>155,085,903</b>	<b>153,085,113</b>	<b>153,966,898</b>	<b>142,278,030</b>	<b>135,605,629</b>
Deferred outflows of resources	6,301,745	3,425,274	5,235,429	6,267,714	1,540,509	1,693,168	-	-	-	-
<b>Total assets and deferred outflows of resources</b>	<b>\$ 207,725,285</b>	<b>\$ 219,715,092</b>	<b>\$ 221,037,163</b>	<b>\$ 220,269,437</b>	<b>\$ 183,627,488</b>	<b>\$ 156,779,071</b>	<b>\$ 153,085,113</b>	<b>\$ 153,966,898</b>	<b>\$ 142,278,030</b>	<b>\$ 135,605,629</b>
<b>Liabilities</b>										
Current liabilities	\$ 5,932,870	\$ 8,635,621	\$ 9,017,767	\$ 17,233,164	\$ 22,159,541	\$ 10,036,528	\$ 9,926,804	\$ 8,224,324	\$ 6,160,791	\$ 8,273,281
Noncurrent liabilities	37,147,793	30,336,335	28,793,940	29,591,803	23,454,799	22,635,145	4,167,895	3,505,481	2,991,988	2,394,610
<b>Total liabilities</b>	<b>43,080,663</b>	<b>38,971,956</b>	<b>37,811,707</b>	<b>46,824,967</b>	<b>45,614,340</b>	<b>32,671,673</b>	<b>14,094,699</b>	<b>11,729,805</b>	<b>9,152,779</b>	<b>10,667,891</b>
Deferred outflows of resources	1,181,933	2,236,492	696,930	351,796	712,072	1,784,272	-	-	-	-
<b>Net position</b>										
Investment in capital assets	162,507,251	176,573,417	182,179,014	160,464,158	125,447,247	113,337,904	114,242,299	122,613,660	113,197,851	110,201,071
Restricted for Accessible Services, Point2point and Medicaid programs	1,441,227	1,792,304	38,863	2,775,776	440,273	398,255	436,632	491,306	456,115	449,066
Unrestricted	(485,789)	140,923	310,649	9,852,739	11,413,556	8,586,967	24,311,483	19,132,127	19,471,285	14,287,601
<b>Total net position</b>	<b>163,462,689</b>	<b>178,506,644</b>	<b>182,528,526</b>	<b>173,092,673</b>	<b>137,301,076</b>	<b>122,323,126</b>	<b>138,990,414</b>	<b>142,237,093</b>	<b>133,125,251</b>	<b>124,937,738</b>
<b>Total liabilities, deferred intflows of resources and net position</b>	<b>\$ 207,725,285</b>	<b>\$ 219,715,092</b>	<b>\$ 221,037,163</b>	<b>\$ 220,269,437</b>	<b>\$ 183,627,488</b>	<b>\$ 156,779,071</b>	<b>\$ 153,085,113</b>	<b>\$ 153,966,898</b>	<b>\$ 142,278,030</b>	<b>\$ 135,605,629</b>

Source: Lane Transit District Financial Statements

**Changes in Net Position  
Last Ten Years Ended June 30**

	2019	2018	2017	2016	2015	Restated 2014	2013	2012	Restated 2011	2010
Operations										
Fixed route										
Revenue	\$ 7,344,209	\$ 7,338,415	\$ 7,921,433	\$ 7,807,665	\$ 7,893,869	\$ 7,733,140	\$ 7,640,918	\$ 7,608,840	\$ 8,150,969	\$ 7,933,611
Expense	(48,814,789)	(45,931,894)	(47,650,802)	(40,932,868)	(38,541,017)	(36,660,628)	(35,813,713)	(34,411,349)	(33,880,028)	(34,792,955)
Total fixed route	(41,470,580)	(38,593,479)	(39,729,369)	(33,125,203)	(30,647,148)	(28,927,488)	(28,172,795)	(26,802,509)	(25,729,059)	(26,859,344)
Accessible Services, Point2point and Medicaid										
Revenue	16,244,867	14,115,229	12,572,295	14,115,352	13,173,252	9,857,780	9,394,430	8,069,191	8,172,584	7,859,572
Expense	(18,697,692)	(17,118,488)	(15,482,280)	(16,768,307)	(14,617,685)	(12,314,118)	(10,841,746)	(9,965,985)	(9,561,690)	(8,571,459)
Total Accessible Services, Point2point and Medicaid	(2,452,825)	(3,003,259)	(2,909,985)	(2,652,955)	(1,444,433)	(2,456,338)	(1,447,316)	(1,896,794)	(1,389,106)	(711,887)
Loss from operations	(43,923,405)	(41,596,738)	(42,639,354)	(35,778,158)	(32,091,581)	(31,383,826)	(29,620,111)	(28,699,303)	(27,118,165)	(27,571,231)
Nonoperating revenues										
Employer payroll tax	37,749,489	35,797,722	32,827,455	34,394,558	30,981,560	25,374,737	24,891,777	23,047,471	22,197,770	21,424,079
Self-employment tax	1,932,829	2,072,662	1,983,365	1,902,866	1,683,987	1,647,329	1,576,826	1,507,575	1,440,902	1,381,109
State payroll assessment	439,545	439,600	411,860	400,795	609,978	1,914,665	1,941,063	1,869,854	1,740,509	1,755,311
Federal assistance	2,487,542	2,825,907	-	4,736,708	6,001,519	5,993,929	6,563,936	5,431,231	4,008,381	6,567,015
State assistance	-	-	115,475	154,426	29,688	723,888	-	1,992	350	-
Interest	338,244	167,305	201,295	99,207	52,359	85,619	77,171	62,653	60,462	56,200
Other revenues	639,391	166,934	349,986	400,494	433,787	366,327	325,339	276,975	497,739	343,208
Total nonoperating revenues	43,587,040	41,470,130	35,889,436	42,089,054	39,792,878	36,106,494	35,376,112	32,197,751	29,946,113	31,526,922
Income (loss) before capital contributions	(336,365)	(126,608)	(6,749,918)	6,310,896	7,701,297	4,722,668	5,756,001	3,498,448	2,827,948	3,955,691
Capital contributions										
Federal and state grants for capital acquisition	3,638,471	17,530,013	27,832,523	40,998,913	18,893,678	8,564,456	2,165,876	16,366,583	14,887,318	22,568,387
Changes in net position before depreciation, OPEB expense, and gain (loss) on sale of assets	3,302,106	17,403,405	21,082,606	47,309,808	26,594,975	13,287,124	7,921,877	19,865,031	17,715,266	26,524,078
Depreciation	(16,192,571)	(15,613,426)	(11,331,319)	(11,129,702)	(11,152,433)	(10,519,936)	(10,561,286)	(10,169,031)	(9,557,098)	(7,313,600)
OPEB expense	(2,159,635)	247,705	(353,155)	(395,154)	(461,715)	(555,778)	(614,905)	(586,592)	(641,742)	(624,953)
Gain (loss) on disposal of capital assets	6,145	(1,075,334)	37,721	6,644	(2,877)	13,052	7,635	2,434	(28,913)	(3,060,580)
Changes in net position	\$ (15,043,955)	\$ 962,350	\$ 9,435,853	\$ 35,791,596	\$ 14,977,950	\$ 2,224,462	\$ (3,246,679)	\$ 9,111,842	\$ 7,487,513	\$ 15,524,945

Source: Lane Transit District Financial Statements

---

## *Demographic and Economic Information*

**Principal Employers of Lane County  
Current Year and Nine Years Ago**

Employer	2019			2009		
	Employees	Rank	Percentage of Lane County Employment	Employees	Rank	Percentage of Lane County Employment
PeaceHealth Corp	5,855	1	3.7%	4,893	1	3.0%
University of Oregon	5,573	2	3.5%	4,038	2	2.5%
Eugene 4J School District	2,283	3	1.4%	2,794	3	1.7%
City of Eugene	1,866	4	1.2%	1,547	8	1.0%
U.S. Government	1,747	5	1.1%	1,800	7	1.1%
Oregon State Government	1,715	6	1.1%	1,118	10	0.7%
Lane County Government	1,678	7	1.1%	2,000	6	1.2%
Springfield School District	1,670	8	1.1%	1,500	9	0.9%
Lane Community College	1,500	9	1.0%	1,118	10	0.7%
Mckenzie-Willamette Med Ctr	1,066	10	0.7%	N/A	N/A	N/A
	<u>24,953</u>		<u>15.8%</u>	<u>20,808</u>		<u>12.9%</u>
Total Employees	<u>157,749</u>	<sup>1</sup>		<u>161,255</u>	<sup>1</sup>	

<sup>1</sup>Per Bureau of Labor Statistics, total covered employment (January)

Source: Eugene Chamber of Commerce, Oregon Employment Department



**Demographic and Economic Statistics  
Last Ten Years**

Fiscal Year	Lane Transit District Population (a)(b)	Lane County, Oregon			
		Population (c)	Personal Income (,000) (c)	Per Capita Income (c)	Unemployment Rate (d)
2008	289,300	348,176	11,893,365	34,159	5.8%
2009	291,600	350,850	11,626,054	33,137	12.7%
2010	296,243	351,848	11,710,885	33,284	11.0%
2011	296,300	353,495	12,261,473	34,686	9.6%
2012	297,500	354,506	12,784,129	36,062	8.8%
2013	298,300	356,212	13,047,961	36,630	8.1%
2014	300,000	358,805	13,575,594	37,867	7.0%
2015	302,200	362,600	14,597,955	40,259	6.1%
2016	305,350	369,519	15,160,278	41,027	5.5%
2017	311,395	374,748	16,275,162	43,430	4.0%
2018	314,500	379,611	17,431,415	45,919	4.3%

**Notes**

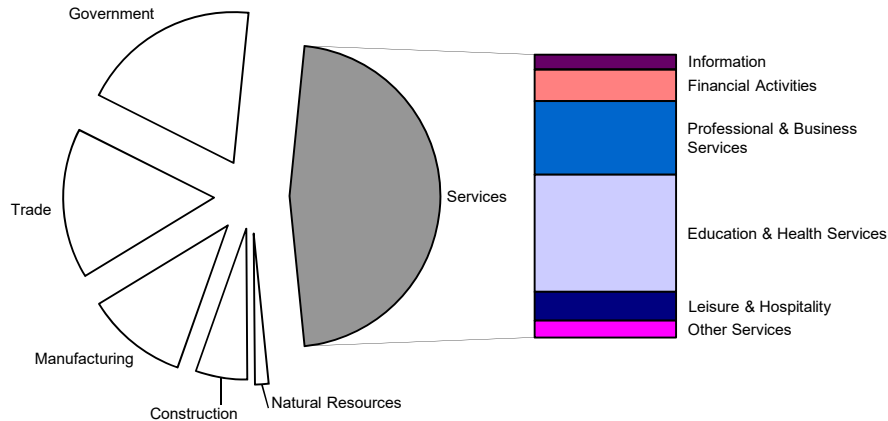
- a. District population in census years determined by Lane Council of Governments from U.S. Census Bureau census tract information. Intervening years are an estimate using information from the Census and the annual estimates published by the Population Research Center at Portland State University.
- b. Reported population of communities within District boundaries of Eugene, Springfield, Cottage Grove, Creswell, Veneta, Junction City, and Lowell.

**Source**

- c. Bureau of Economic Analysis, U.S. Department of Commerce.
- d. Bureau of Labor Statistics, U.S. Department of Labor. Rates presented are annualized for the calendar year.

# Lane Transit District

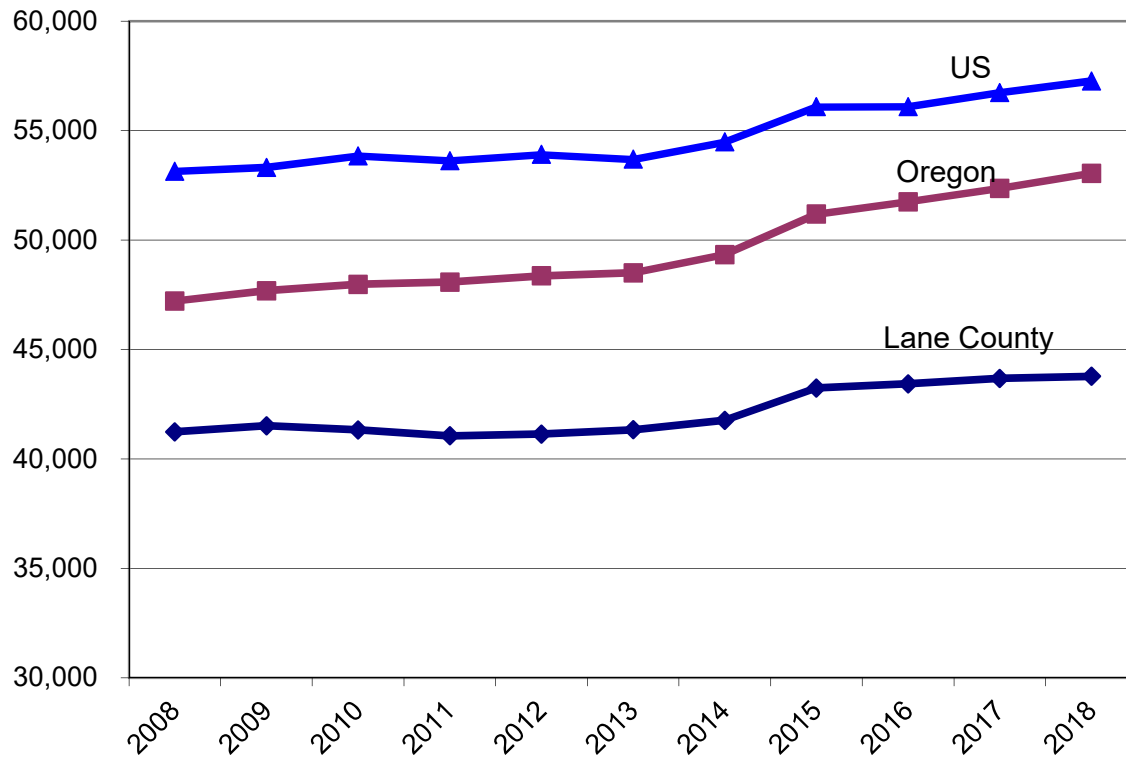
## Lane County 2018 Covered Payroll



### 2018 Covered Employment and Wages Summary Report for Lane County

	Covered Employment			Covered Payroll		Average Pay
	Units	Count	Percent	Total in Millions	Percent	
Natural Resources	287	2,360	1.5%	\$ 102	1.5%	\$ 43,067
Construction	1,030	7,204	4.6%	\$ 380	5.5%	\$ 52,687
Manufacturing	559	14,195	9.1%	\$ 746	10.9%	\$ 52,577
Trade	2,036	29,873	19.1%	\$ 1,106	16.1%	\$ 37,017
Service					0.0%	
Information	227	2,411	1.5%	\$ 170	2.5%	\$ 70,559
Financial Activities	1,122	6,200	4.0%	\$ 359	5.2%	\$ 57,826
Professional & Business Services	1,752	18,188	11.6%	\$ 834	12.2%	\$ 45,872
Education & Health Services	1,428	27,763	17.7%	\$ 1,331	19.4%	\$ 47,959
Leisure & Hospitality	1,190	17,558	11.2%	\$ 327	4.8%	\$ 18,605
Other Services	2,245	6,630	4.2%	\$ 190	2.8%	\$ 28,665
Total Service	7,964	78,750	50.2%	\$ 3,211	46.8%	\$ 40,777
Unclassified/other	50	52				
Government	404	24,328	15.5%	\$ 1,316	19.2%	\$ 54,114
Total 2018 Covered Employment	12,330	156,762	100%	\$ 6,863	100.0%	\$ 43,782

**Lane Transit District  
Inflation Adjusted Annual Average Wages  
(2018 Dollars)**



Source: Oregon Employment Department

**LANE TRANSIT DISTRICT**

**Eugene-Springfield Metropolitan Statistical Area (Lane County) Economic Data Sheet**

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2008 - 2018	
												Change:	% Change
Total population	348,804	350,952	352,010	353,155	354,200	356,125	358,805	362,150	365,940	370,600	375,120	26,316	7.0%
Births minus deaths												n/av	n/av
Net migration												n/av	n/av
Civilian labor force	183,901	183,890	178,304	177,473	172,255	167,211	169,238	172,546	178,622	181,623	181,761	(2,140)	-1.2%
Unemployment	12,403	22,635	19,648	17,158	15,349	13,423	11,715	10,041	9,048	8,058	8,165	(4,238)	-45.1%
Unemployment rate	6.7%	12.3%	11.0%	9.7%	8.9%	8.0%	6.9%	5.8%	4.8%	4.4%	4.5%	(0.0)	-14.4%
Total employment	171,498	161,255	158,656	160,315	156,906	153,788	157,523	162,505	169,574	173,565	173,596	2,098	1.2%
Total nonfarm employment	155,000	142,600	141,400	141,700	142,400	144,400	148,000	152,100	156,500	159,200	161,800	6,800	4.4%
Labor-management disputants	0	0	0	0	0	0	0	0	0	0	0	0	0%
Percent annual change	-1.4%	-8.0%	-0.8%	0.2%	0.5%	1.4%	2.5%	2.8%	2.8%				
Total personal income (millions)	\$11,951.9	\$11,590.9	\$11,739.8	\$12,175.7	\$12,696.9	\$12,760.1	\$13,575.6	\$14,598.0	\$15,160.3	\$16,512.0	\$17,431.4	5,480	NA
Percent annual change	3.5%	-3.0%	1.3%	3.7%	4.3%	0.5%	6.4%	7.5%	3.9%	8.9%	5.6%	0	NA
Per capita personal income - Lane County	\$34,327	\$33,037	\$33,355	\$34,430	\$35,805	\$35,878	\$37,867	\$40,259	\$41,027	\$43,430	\$45,919	11,592	NA
Per capita personal income - Oregon	\$37,149	\$35,409	\$35,692	\$37,387	\$39,105	\$39,498	\$41,690	\$44,424	\$45,482	\$46,361	\$50,843	13,694	38.2%
Per capita personal income - U.S.	\$41,082	\$39,376	\$40,277	\$42,453	\$44,267	\$44,462	\$46,414	\$48,112	\$49,204	\$50,392	\$54,446	10,571	26.5%
As percent of Oregon	92%	93%	93%	92%	92%	91%	91%	91%	90%	94%	90%		
As percent of U.S.	84%	84%	83%	81%	81%	81%	82%	84%	83%	86%	84%		
Total covered payroll (millions)	\$5,225.4	\$4,814.6	\$4,829.6	\$4,987.2	\$5,148.4	\$5,319.4	\$5,597.4	\$5,993.0	\$6,291.5	\$6,593.7	\$6,864.1	1,408	27.1%
Percent annual change	0.8%	-7.9%	0.3%	3.3%	3.2%	3.3%	5.2%	7.1%	\$0.1	4.8%	4.1%	0.0	0.0%
Average annual wage - Lane County	\$35,363	\$35,475	\$35,889	\$36,778	\$37,619	\$38,353	\$39,383	\$40,824	\$41,523	\$42,644	\$43,784	8,280	24.9%
Average annual wage - Oregon	\$40,486	\$40,742	\$41,668	\$43,077	\$44,230	\$45,008	\$46,515	\$48,322	\$49,467	\$51,117	\$53,054	11,555	29.2%
Average annual wage - U.S.	\$45,563	\$45,559	\$46,751	\$48,043	\$49,289	\$49,808	\$51,296	\$52,942	\$53,621	\$55,390	\$57,266	10,932	24.6%
As percent of Oregon	87%	87%	86%	85%	85%	85%	85%	84%	84%	83%	83%	(0.03)	NA
As percent of U.S.	78%	78%	77%	77%	76%	77%	77%	77%	77%	77%	76%	(0.01)	NA
<b>Inflation adjusted wages and income (2007 Dollars)</b>													
CPI-U; U.S. city average	215.303	214.537	218.056	224.939	229.594	232.957	236.736	237.017	240.007	245.12	251.107		
Blow-up factor; 2002 = 100	1.1385	1.1426	1.1241	1.0897	1.0676	1.0522	1.0354	1.0342	1.0231	1.0000	1.0000		
Inflation adjusted total covered payroll (millions)	\$5,820.0	\$5,390.0	\$5,320.0	\$5,320.0	\$5,380.0	\$5,480.0	\$5,670.0	\$6,070.0	\$6,420.0	\$6,590.0	\$6,860.0	460	7.5%
Percent annual change	-3.0%	-7.4%	-1.3%	0.0%	1.1%	1.9%	3.5%	7.1%	3.5%	2.6%	1.6%		
Inflation adjusted average annual wage - Lane County	\$39,420	\$39,690	\$39,500	\$39,240	\$39,320	\$39,510	\$39,930	\$41,340	\$42,420	\$42,640	\$43,780	2,540	5.8%
Inflation adjusted average annual wage - Oregon	\$45,130	\$45,580	\$45,860	\$45,960	\$46,240	\$46,370	\$47,160	\$48,930	\$50,520	\$51,120	\$53,050	5,830	11.0%
Inflation adjusted average annual wage - U.S.	\$50,790	\$50,970	\$51,460	\$51,260	\$51,520	\$51,320	\$52,000	\$53,610	\$54,760	\$55,390	\$57,270	4,130	7.2%
Inflation adjusted total personal income (millions)	13607.187	13243.758	13,196.66	13267.87	13555.214	13426.139	14056.17	14651.499	15678.57	16915.3499	17431.415	3587	20.6%
Inflation adjusted per capita personal income - Lane County	\$38,270	\$36,960	\$36,710	\$36,740	\$37,430	\$36,960	\$38,390	\$40,370	\$41,900	45030	45920	6160	13.4%
Inflation adjusted per capita personal income - Oregon	\$41,410	\$39,610	\$39,280	\$39,890	\$40,880	\$40,690	\$42,270	\$44,340	\$46,450	\$49,550	\$50,840	7610	15.0%
Inflation adjusted per capita personal income - U.S.	\$45,800	\$44,050	\$44,330	\$45,300	\$46,270	\$45,810	\$47,060	\$48,720	\$50,250	\$53,150	\$54,450	6740	12.4%
	7530	7090	7620	8560	8840	8850	8670	8350	8350	8120	8530	580	6.80%

Source: Oregon Employment Department

---

## *Operating Information*

**LANE TRANSIT DISTRICT**  
**Expenditures and Full-Time Equivalent Employees (FTEs) by Organizational Units**  
**Budgetary Basis**  
**Last Ten Fiscal Years Ended June 30**

	2019	2018	2017	2016	2015	2014	2013	2012	Restated 2011	2010	2009	2008
<u>Operations</u>												
Transportation	\$23,817,103	\$23,511,724	\$23,470,868	\$ 21,227,434	\$ 19,006,723	\$ 17,775,567	\$ 17,278,362	\$ 16,942,573	\$ 16,670,775	\$ 17,382,338	\$ 17,136,681	\$ 16,164,511
Percent of total operations	36.7%	37.4%	39.5%	37.4%	36.7%	36.3%	37.6%	38.3%	39.1%	41.7%	41.6%	44.2%
FTEs at end of period	232.0	234.5	255.5	203.6	203.6	202.0	202.0	196.0	192.0	218.0	220.0	230.0
Maintenance	\$12,276,394	\$11,314,355	\$10,047,340	9,976,217	9,893,756	9,712,732	9,472,080	9,720,961	9,120,608	8,273,970	8,294,280	8,774,908
Percent of total operations	18.9%	18.0%	16.9%	17.6%	19.1%	19.8%	20.6%	22.0%	21.4%	19.9%	20.1%	24.0%
FTEs at end of period	56.0	54.0	54.0	52.5	52.5	51.1	51.3	51.3	50.3	52.3	52.3	53.3
Customer Service, Marketing, and Planning	\$2,854,091	\$4,117,783	\$4,194,396	3,645,111	3,284,172	3,733,361	3,150,530	2,314,056	2,086,436	2,095,936	2,120,225	1,909,113
Percent of total operations	4.4%	6.6%	7.1%	6.4%	6.3%	7.6%	6.9%	5.2%	4.9%	5.0%	5.1%	5.2%
FTEs at end of period	21.0	33.2	33.2	27.9	27.9	22.2	22.3	20.9	18.2	19.2	19.2	19.2
Administration	\$6,347,874	\$6,643,695	\$5,186,966	4,146,877	3,835,509	4,406,890	4,002,512	4,249,252	4,190,798	4,193,529	4,068,295	3,856,919
Percent of total operations	9.8%	10.6%	8.7%	7.3%	7.4%	9.0%	8.7%	9.6%	9.8%	10.1%	9.9%	10.5%
FTEs at end of period	31.0	30.7	31.7	25.8	25.8	35.0	31.0	31.5	32.0	34.0	34.0	35.0
Insurance and Risk	\$974,086	\$1,061,645	\$993,952	941,876	1,092,057	1,084,682	1,224,832	1,083,175	1,054,273	1,140,688	1,110,076	851,032
Percent of total operations	1.5%	1.7%	1.7%	1.7%	2.1%	2.2%	2.7%	2.4%	2.5%	2.7%	2.7%	2.3%
FTEs at end of period	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Accessible Services, Medicaid and P2p	18,697,683	16,213,315	15,482,279	16,768,307	14,617,685	12,314,118	10,841,746	9,965,985	9,561,690	8,571,459	8,465,040	5,052,516
Percent of total operations	28.8%	25.8%	26.1%	29.6%	28.3%	25.1%	23.6%	22.5%	22.4%	20.6%	20.5%	13.8%
FTEs at end of period	8.0	2.6	2.6	2.6	2.6	3.0	3.0	3.4	3.0	3.0	3.0	4.0
Total operations	64,967,231	62,862,517	59,375,801	56,705,822	51,729,902	49,027,350	45,970,062	44,276,002	42,684,580	41,657,920	41,194,597	36,608,999
Total FTEs at end of period	348.0	355.0	377.0	312.4	312.4	313.3	309.5	303.0	295.5	326.5	328.5	341.5
Transfers from General Fund	3,158,602	8,739,050	18,487,923	1,667,600	3,351,100	1,792,700	1,600,000	3,031,900	-	-	1,752,000	2,211,600
	-	-	-	-	-	-	7,236	25,062	4,769	33,899	-	12,979
Total operations and capital transfers	\$ 68,125,833	\$ 71,601,567	\$ 77,863,724	\$ 58,373,422	\$ 55,081,002	\$ 50,820,050	\$ 47,577,298	\$ 47,332,964	\$ 42,689,349	\$ 41,691,819	\$ 42,946,597	\$ 38,833,578

**LANE TRANSIT DISTRICT**  
**Capital Asset Statistics**  
**Last Ten Years Ended June 30**

	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
Miles of busway	13.99	13.99	13.99	8.45	8.45	8.45	8.45	8.45	8.45	2.34	2.34
Rolling stock											
40-foot buses	78	77	78	73	75	79	79	113	89	97	97
60-foot buses	18	18	18	18	24	15	15	15	15	12	15
< 40-foot buses	0	0	0	0	3	6	6	6	6	7	7
EmX vehicles	18	18	18	18	11	11	11	11	11	11	6
Total rolling stock	114	113	114	109	113	111	111	145	121	127	125
Accessible Services vehicles	77	71	73	88	79	82	82	95	83	80	67
Primary stations	2	2	2	2	2	2	2	2	2	2	2
EmX station platforms	59	59	59	31	31	31	31	31	31	10	10
Other stations	9	9	9	6	9	9	9	9	9	9	9
Shelters	184	184	183	181	183	193	193	193	193	193	193
Signed stops	1137	1137	1147	1,250	1,233	1,218	1,217	1,217	1,343	1,517	1,511
Maintenance facility	1	1	1	1	1	1	1	1	1	1	1
Administration facility	1	1	1	1	1	1	1	1	1	1	1
Brokerage/paratransit facility	1	1	1	1	1	1	1	1	1	1	1

**LANE TRANSIT DISTRICT**  
**Operating Revenue & Cost Measurements - Fixed-Route System**  
**Last Ten Fiscal Years**

Fiscal Year	Operating* Revenues	Operating* Expenses	Revenue Margin	Revenue Hours	Percent Change	Operating Revenue / Service Hour	Percent Change	Operating Expenses / Revenue Hour	Percent Change
2018-19	\$ 7,344,209	\$ 47,990,148	15.3%	283,835	-3.8%	\$25.87	4.1%	169.08	9.2%
2017-18	7,338,415	45,692,449	16.1%	295,103	4.9%	24.87	-11.7%	154.84	-7.5%
2016-17	7,921,433	47,085,831	16.8%	281,280	5.0%	28.16	-3.3%	167.40	12.3%
2015-16	7,807,665	39,957,976	19.5%	268,010	5.2%	29.13	-6.0%	149.09	0.9%
2014-15	7,893,869	37,640,553	21.0%	254,779	3.0%	30.98	-0.9%	147.74	-1.4%
2013-14	7,733,140	37,042,352	20.9%	247,286	0.0%	31.27	1.2%	149.80	6.4%
2012-13	7,640,918	34,804,833	22.0%	247,303	-0.1%	30.90	0.5%	140.74	1.5%
2011-12	7,608,840	34,312,262	22.2%	247,480	0.4%	30.75	-7.0%	138.65	3.1%
2010-11	8,150,969	33,144,263	24.6%	246,556	-11.7%	33.06	16.4%	134.43	12.9%
2009-10	7,933,611	33,248,606	23.9%	279,241	-2.6%	28.41	5.4%	119.07	3.1%

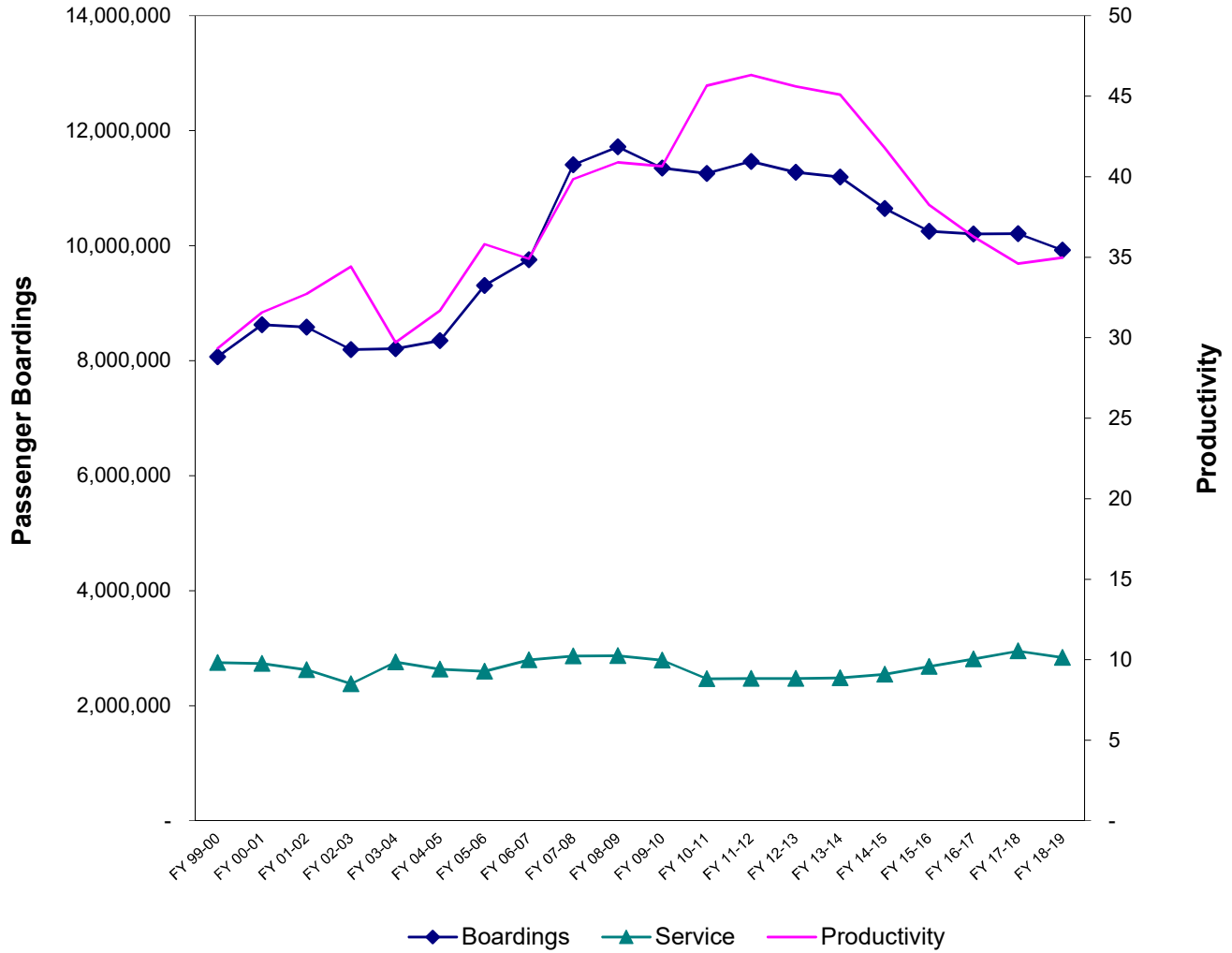
Fiscal Year	Employees	Revenue Hours / Employees	Percent Change	Passenger Fares	Passenger Boardings	Passenger Fares / Boarding	Operating Expenses / Boarding	Percent Change	Revenue Hours / Trip
2018-19	348	815.62	-1.9%	\$ 6,755,899	9,923,771	0.68	4.84	7.4%	0.029
2017-18	355	831.28	1.1%	6,740,382	10,146,391	0.66	4.50	-2.4%	0.029
2016-17	342	822.46	-3.0%	7,242,637	10,203,700	0.71	4.61	18.4%	0.028
2015-16	316	848.13	3.9%	7,141,779	10,250,227	0.70	3.90	10.2%	0.026
2014-15	312	816.60	3.4%	7,200,332	10,644,718	0.68	3.54	6.8%	0.024
2013-14	313	790.05	-1.0%	6,948,609	11,192,854	0.62	3.31	7.2%	0.022
2012-13	310	797.75	-2.3%	6,914,308	11,276,282	0.61	3.09	3.1%	0.022
2011-12	303	816.77	-1.3%	6,738,397	11,463,124	0.59	2.99	1.6%	0.022
2010-11	298	827.37	-7.0%	7,393,034	11,253,628	0.66	2.95	0.5%	0.022
2009-10	314	889.30	4.2%	7,032,027	11,349,579	0.62	2.93	3.7%	0.025

Fiscal Year	Miles	Operating Expenses / Mile	Percent Change	Fleet Maintenance Costs	Fleet Maintenance Cost / Mile	Percent Change	Fuel Cost	Fuel Cost / Mile	Percent Change
2018-19	3,896,512	12.316	-0.6%	\$ 7,078,508	1.817	1.2%	\$ 1,956,438	0.502	-4.3%
2017-18	3,688,939	12.386	3.4%	6,621,367	1.795	14.2%	1,935,857	0.525	-15.5%
2016-17	3,930,595	11.979	12.4%	6,175,683	1.571	3.7%	2,441,661	0.621	11.6%
2015-16	3,750,517	10.654	0.6%	5,683,792	1.515	-6.2%	2,086,824	0.556	-2.6%
2014-15	3,554,759	10.589	1.0%	5,740,550	1.615	10.1%	2,030,066	0.571	-21.8%
2013-14	3,534,864	10.479	5.8%	5,186,756	1.467	3.0%	2,580,822	0.730	-1.4%
2012-13	3,512,473	9.909	2.5%	5,002,973	1.424	-1.5%	2,601,015	0.741	-7.8%
2011-12	3,549,802	9.666	4.6%	5,134,802	1.447	3.0%	2,850,255	0.803	15.1%
2010-11	3,587,553	9.239	12.7%	5,040,041	1.405	11.7%	2,502,026	0.697	45.7%
2009-10	4,054,883	8.200	1.5%	5,100,175	1.258	6.5%	1,941,476	0.479	-9.3%
2008-09	4,097,838	8.082	3.1%	4,837,587	1.181	3.7%	2,162,213	0.528	-22.6%

\*Excludes Accessible Services, depreciation, OPEB expense, expensed capital outlay, non operational planning activities



# LANE TRANSIT DISTRICT Ridership, Service, and Productivity Last Twenty Years



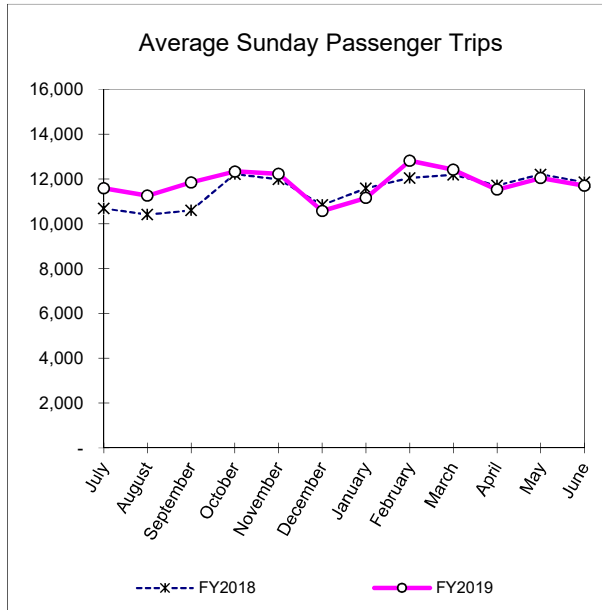
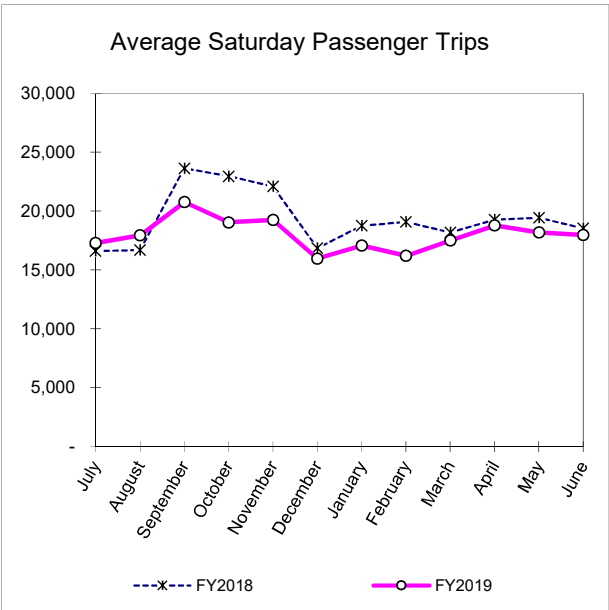
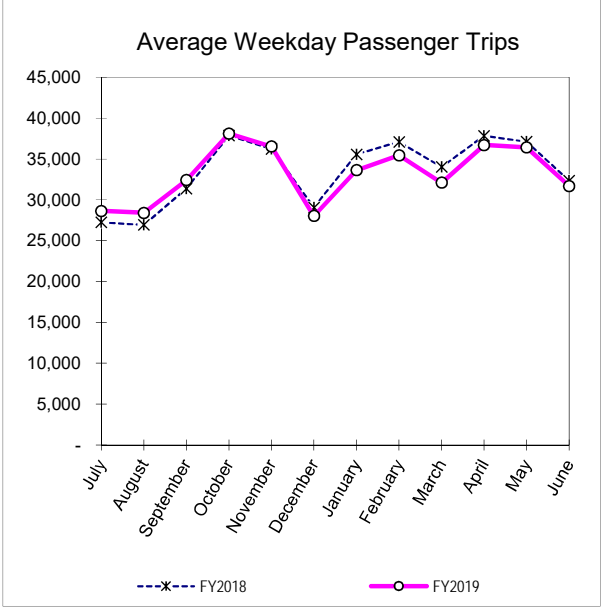
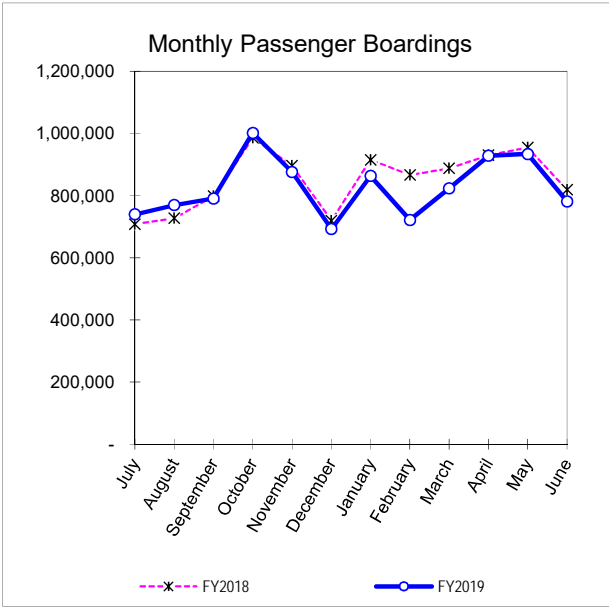
**LANE TRANSIT DISTRICT**  
**Ridership, Fare, Service, and Productivity**  
**Last Twenty Years**

Fiscal Year	Revenue Hours	Percent Change	Passenger Boardings	Percent Change	System Productivity	Percent Change	Base Cash Fare
2018-19	283,835	-3.8%	9,923,771	-2.8%	34.963	1.04%	\$ 1.75
2017-18	295,103	4.9%	10,211,323	0.1%	34.603	-4.61%	1.75
2016-17	281,280	5.0%	10,203,700	-0.5%	36.276	-5.15%	1.75
2015-16	268,010	5.2%	10,250,227	-3.7%	38.246	-8.46%	1.75
2014-15	254,779	2.7%	10,644,718	-4.9%	41.780	-7.36%	1.75
2013-14	248,172	0.4%	11,192,854	-0.7%	45.101	-1.09%	1.75
2012-13	247,303	-0.1%	11,276,282	-1.6%	45.597	-1.56%	1.75
2011-12	247,480	0.4%	11,463,124	1.9%	46.319	1.48%	1.50
2010-11	246,556	-11.7%	11,253,628	-0.8%	45.643	12.30%	1.50
2009-10	279,241	-2.6%	11,349,579	-3.1%	40.644	-0.57%	1.50
2008-09	286,654	0.1%	11,718,189	2.7%	40.879	2.58%	1.50
2007-08	286,226	2.3%	11,406,316	16.9%	39.851	14.22%	1.25
2006-07	279,688	7.6%	9,757,984	4.8%	34.889	-2.57%	1.25
2005-06	259,985	-1.3%	9,309,528	11.5%	35.808	13.04%	1.25
2004-05	263,537	-4.6%	8,348,313	1.7%	31.678	6.60%	1.25
2003-04	276,207	16.1%	8,207,818	0.2%	29.716	-13.67%	1.25
2002-03	237,949	-9.3%	8,190,436	-4.6%	34.421	5.18%	1.25
2001-02	262,242	-4.0%	8,582,138	-0.5%	32.726	3.64%	1.25
2000-01	273,102	-0.7%	8,623,496	6.9%	31.576	7.63%	1.00
1999-00	274,939	2.6%	8,066,108	0.8%	29.338	-1.70%	1.00
1998-99	267,986	2.2%	7,998,370	4.7%	29.846	2.49%	1.00

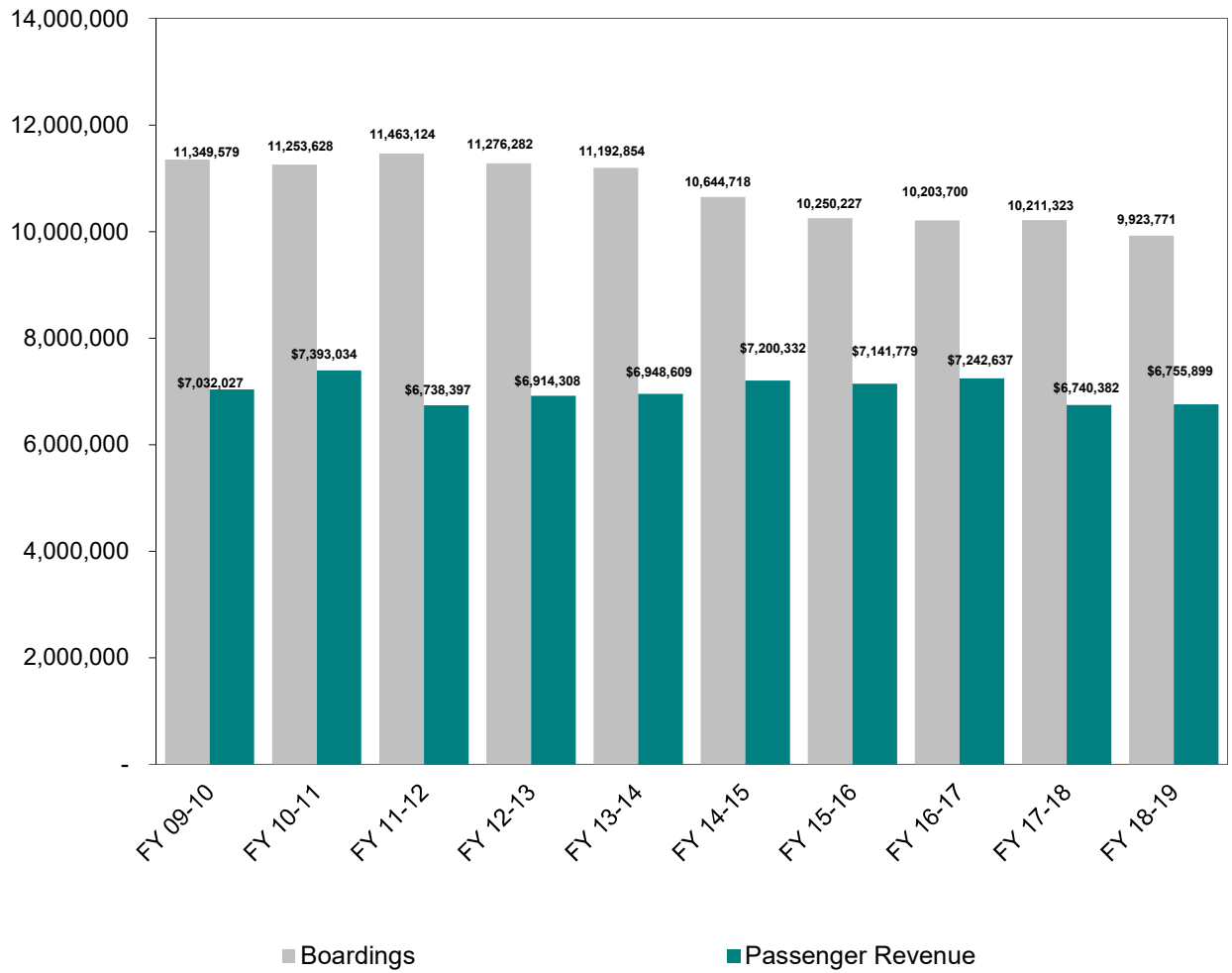
# **LANE TRANSIT DISTRICT** **Ridership, Service, and Service Area Population** **Last Twenty Years**



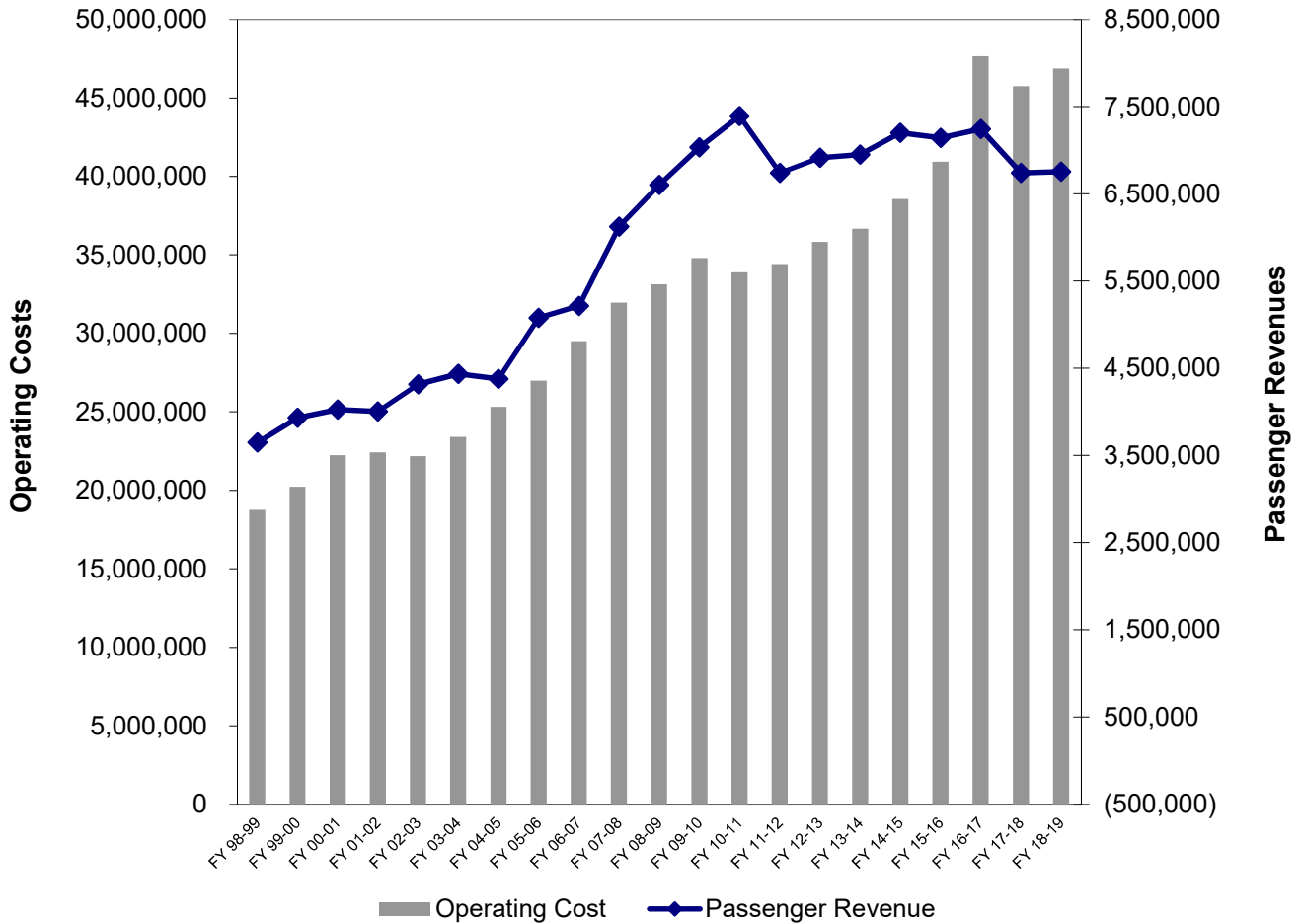
# **LANE TRANSIT DISTRICT** **Ridership Trends by Month** **For the fiscal years ended June 30, 2019 and 2018**



# **LANE TRANSIT DISTRICT** **Passenger Boardings and Passenger Revenues** **Last Ten Years**



**LANE TRANSIT DISTRICT**  
**Passenger Revenues and Operating Costs**  
**Last Twenty Years**

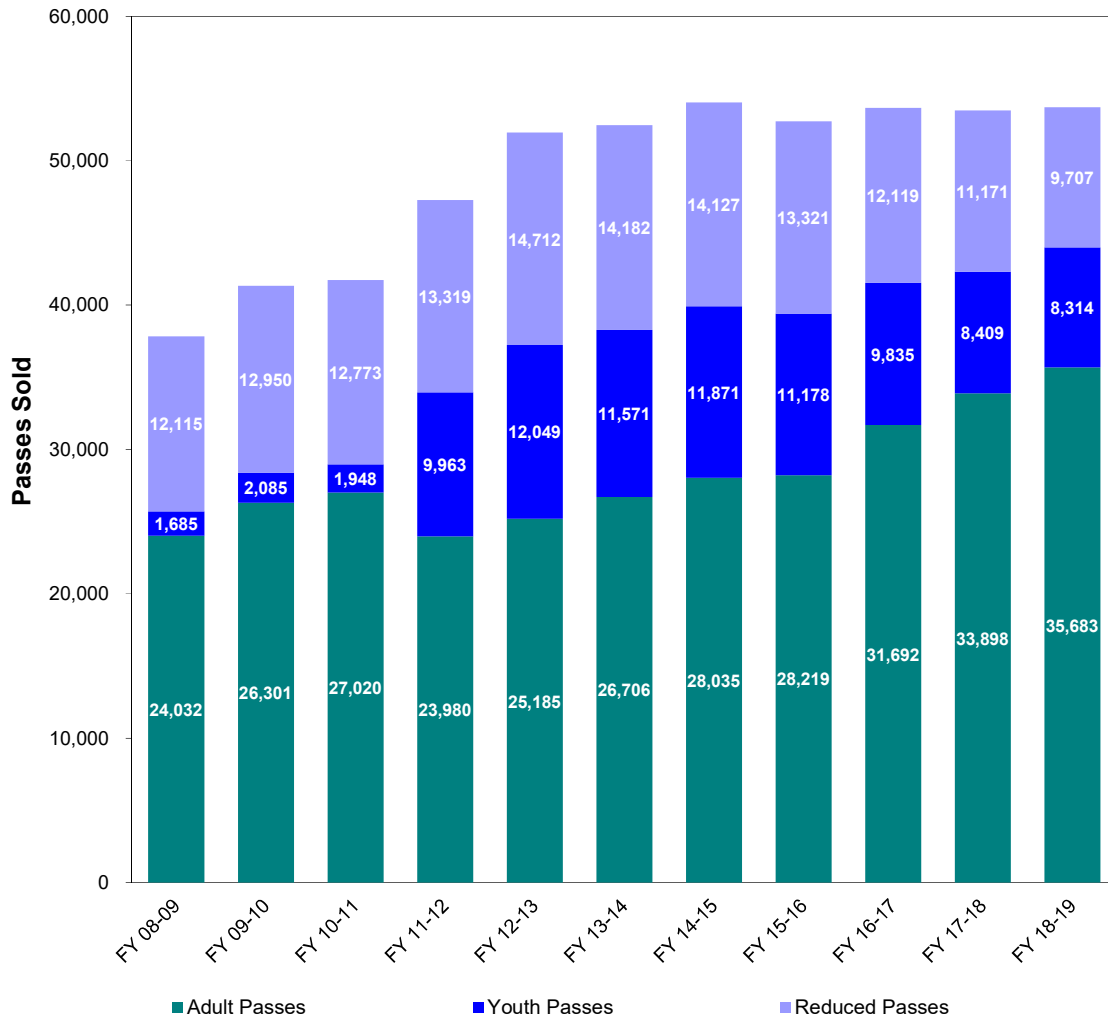


**LANE TRANSIT DISTRICT**  
**Transportation Revenues by Category**  
**Last Ten Years**

Fiscal Year	Fare Box Cash	Percentage Change	Ten-Ride Ticket Books	Percentage Change	Tokens	Percentage Change	Monthly Passes	Percentage Change
2018-19	\$ 1,603,722	-9.1%	\$ 374,176	5.0%			\$ 2,418,570	3.2%
2017-18	1,763,975	-8.3%	356,350	-5.9%	-	-	2,344,198	-1.7%
2016-17	1,923,688	-5.9%	378,690	4.7%	-	-	2,385,603	-16.5%
2015-16	2,043,958	0.7%	361,792	33.2%	-	-	2,858,164	26.7%
2014-15	2,029,943	1.1%	271,712	3.7%	-	-	2,256,492	10.1%
2013-14	2,007,169	-3.6%	262,028	15.3%	-	-	2,049,093	2.0%
2012-13	2,081,984	0.5%	227,321	46.1%	-	-	2,008,581	9.1%
2011-12	2,072,448	12.3%	155,643	34.1%	-	-	1,841,167	4.0%
2010-11	1,845,360	-2.6%	116,097	-	-	-100.0%	1,770,098	12.2%
2009-10	1,894,748	7.0%	-	-	55	-99.9%	1,578,238	5.3%

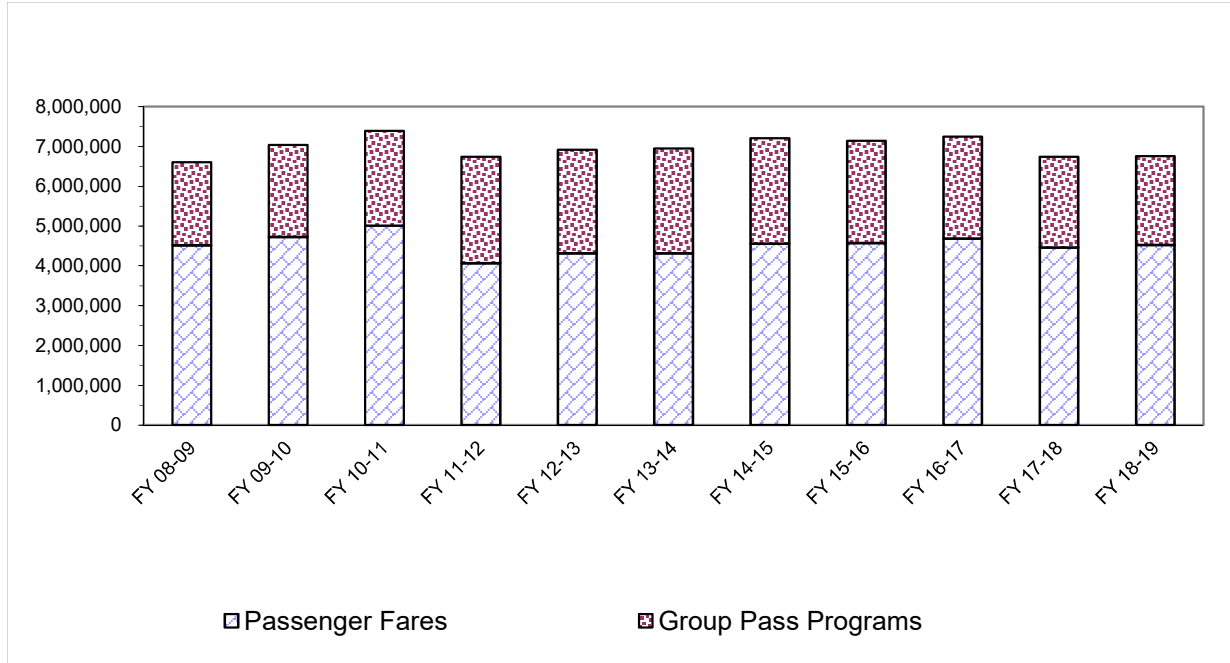
Fiscal Year	Student Transit Pass Program	Percentage Change	Group Pass	Percentage Change	Special Service	Percentage Change	Total Transportation Revenues	Percentage Change
2018-19	\$ -	-	\$ 2,227,545	-2.1%	\$ 288,310	-12.1%	\$ 6,912,324	-2.2%
2017-18	-	-	2,275,859	-10.9%	328,033	41.5%	7,068,415	-5.4%
2016-17	-	-	2,554,656	-0.4%	231,795	-5.0%	7,474,433	1.2%
2015-16	-	-	2,565,681	-2.9%	243,928	-4.6%	7,385,707	-0.9%
2014-15	-	-	2,642,185	0.5%	255,587	-21.2%	7,455,919	2.5%
2013-14	-	-	2,630,319	1.3%	324,531	-26.1%	7,273,140	-1.1%
2012-13	-	-	2,596,422	-2.7%	439,110	-25.4%	7,353,418	0.4%
2011-12	-	-100.0%	2,669,139	12.1%	588,943	22.1%	7,327,340	-7.0%
2010-11	1,281,331	1.9%	2,380,148	3.4%	482,435	-23.9%	7,875,469	2.7%
2009-10	1,257,585	8.9%	2,301,401	10.6%	634,084	-17.7%	7,666,111	4.0%

**LANE TRANSIT DISTRICT  
Annual Monthly Pass Sales  
Last Ten Years**

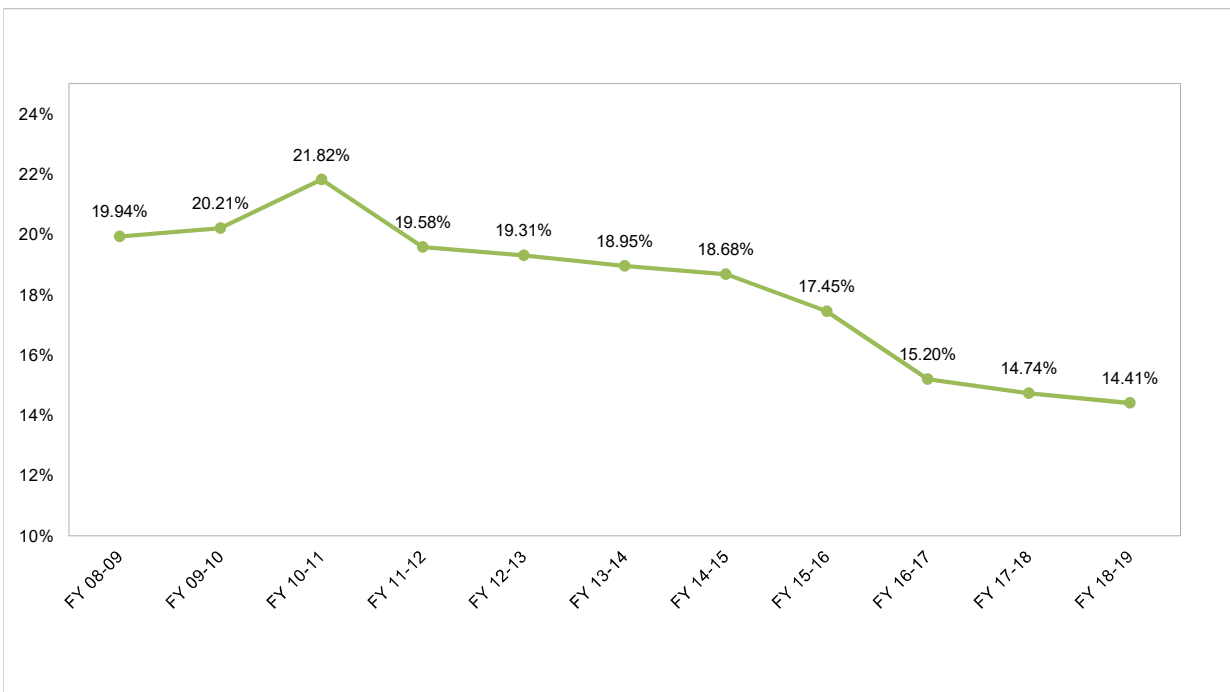




## LANE TRANSIT DISTRICT Passenger Revenues



## Farebox Recovery Ratio



# LANE TRANSIT DISTRICT

## Fare Structure

### Last Ten Years

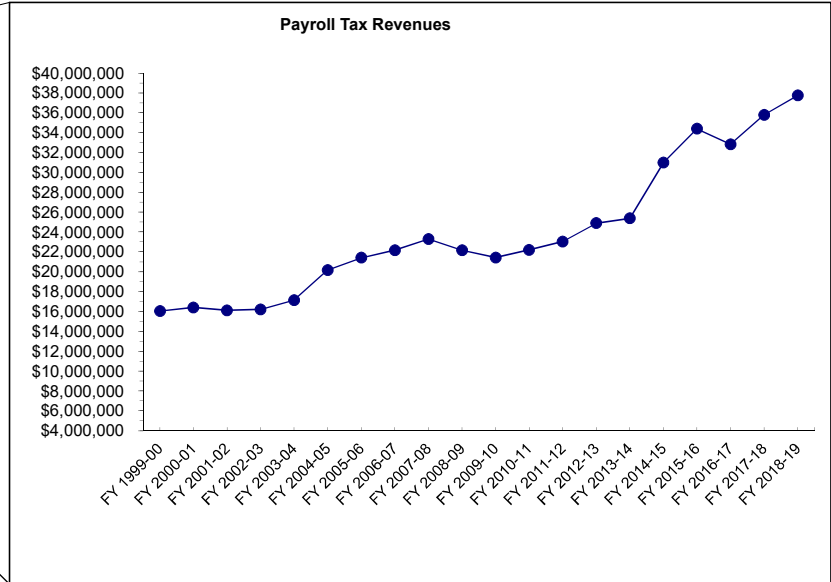
June 30	Cash Fare Adult	Age - Adult	Cash Fare Youth	Age - Youth	Cash Fare Senior	Age - Senior	Cash Fare Reduced	Age - Reduced
2019	\$ 1.75	19-64	\$ 0.85	6-18	free	65 +	\$ 0.85	NA
2018	1.75	19-64	0.85	6-18	free	65 +	0.85	NA
2017	1.75	19-64	0.85	6-18	free	65 +	0.85	NA
2016	1.75	19-64	0.85	6-18	free	65 +	0.85	NA
2015	1.75	19-64	0.85	6-18	free	65 +	0.85	NA
2014	1.75	19-64	0.85	6-18	free	65 +	0.85	NA
2013	1.75	19-64	0.85	6-18	free	65 +	0.85	NA
2012	1.50	19-64	0.75	6-18	free	65 +	0.75	NA
2011	1.50	19-64	0.75	6-18	free	65 +	0.75	NA
2010	1.50	19-64	0.75	6-18	free	65 +	0.75	NA

June 30	One-Month Adult Pass	One-Month Youth Pass	One-Month Senior Pass	One-Month Reduced Pass	Three-Month Adult Pass	Three-Month Youth Pass	Three-Month Senior Pass	Three-Month Reduced Pass
2019	\$ 50.00	\$ 25.00	free	\$ 25.00	\$ 135.00	\$ 67.50	free	\$ 67.50
2018	50.00	25.00	free	25.00	135.00	67.50	free	67.50
2017	50.00	25.00	free	25.00	135.00	67.50	free	67.50
2016	50.00	25.00	free	25.00	135.00	67.50	free	67.50
2015	50.00	25.00	free	25.00	135.00	67.50	free	67.50
2014	48.00	24.00	free	24.00	130.00	65.00	free	65.00
2013	48.00	24.00	free	24.00	130.00	65.00	free	65.00
2012	48.00	24.00	free	24.00	130.00	65.00	free	65.00
2011	48.00	24.00	free	24.00	130.00	65.00	free	65.00
2010	45.00	22.50	free	22.50	130.00	65.00	free	65.00

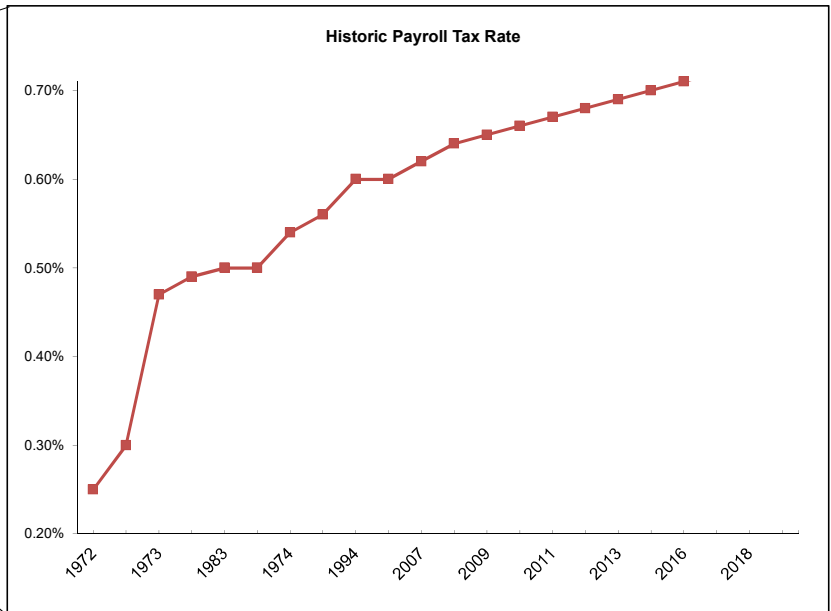
June 30	RideSource Regular Fare	RideSource Escort Fare	RideSource Shopper Fare (Roundtrip)	RideSource Ten-Ride Ticket Book	Ten-Ride Ticket Book Adult	Ten-Ride Ticket Book Reduced	Mobility on Demand Cottage Grove	Mobility on Demand Eugene
2019	\$ 3.50	\$ 3.50	\$ 2.00	\$ 35.00	\$ 16.00	\$ 8.00	\$ 1.00	free
2018	3.50	3.50	2.00	35.00	16.00	8.00	NA	NA
2017	3.50	3.50	2.00	35.00	16.00	8.00	NA	NA
2016	3.50	3.50	2.00	35.00	16.00	8.00	NA	NA
2015	3.50	3.50	2.00	35.00	16.00	8.00	NA	NA
2014	3.00	3.00	2.00	30.00	16.00	8.00	NA	NA
2013	3.00	3.00	2.00	30.00	16.00	8.00	NA	NA
2012	3.00	3.00	2.00	30.00	NA	NA	NA	NA
2011	3.00	3.00	2.00	30.00	NA	NA	NA	NA
2010	3.00	3.00	2.00	30.00	NA	NA	NA	NA

# **LANE TRANSIT DISTRICT** **Comparative Payroll Tax Information** **Last Twenty Years**

PAYROLL TAX REVENUE	
Fiscal Year	Amount
FY 1999-00	16,040,086
FY 2000-01	16,409,144
FY 2001-02	16,121,110
FY 2002-03	16,214,994
FY 2003-04	17,138,342
FY 2004-05	20,168,976
FY 2005-06	21,416,021
FY 2006-07	22,162,590
FY 2007-08	23,303,571
FY 2008-09	22,169,136
FY 2009-10	21,424,079
FY 2010-11	22,197,770
FY 2011-12	23,047,471
FY 2012-13	24,891,777
FY 2013-14	25,374,737
FY 2014-15	30,996,836
FY 2015-16	34,394,558
FY 2016-17	32,827,455
FY 2017-18	35,797,722
FY 2018-19	37,749,489



HISTORIC PAYROLL TAX RATE	
Date Implemented	Rate
January, 1 2019	0.74%
January, 1 2018	0.73%
January, 1 2017	0.72%
January, 1 2016	0.71%
January 1, 2014	0.70%
January 1, 2013	0.69%
January 1, 2012	0.68%
January 1, 2011	0.67%
January 1, 2010	0.66%
January 1, 2009	0.65%
January 1, 2008	0.64%
January 1, 2007	0.62%
October 1, 1994	0.60%
January 1, 1992	0.56%
July 1, 1987	0.49%
October 1, 1983	0.50%
January 1, 1980	0.60%
January 1, 1979	0.50%
July 1, 1974	0.54%
July 1, 1973	0.47%
April 1, 1972	0.25%
April 1, 1971	0.30%



# **DISCLOSURES AND COMMENTS REQUIRED BY STATE MINIMUM STANDARDS**

*Oregon Administrative Rules 162-10-050 through 162-10-320 of the Minimum Standards for Audits of Oregon Municipal Corporations, prescribed by the Secretary of State in cooperation with the Oregon State Board of Accountancy, enumerate the financial statements, schedules, comments, and disclosures required in audit reports. The required financial statements and schedules are set forth in preceding sections of this report. Required comments and disclosures related to the audit of such statements and schedules are set forth following.*

**Report of Independent Auditors on Compliance and on Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with *Oregon Municipal Audit Standards***

Board of Directors  
Lane Transit District, Oregon

We have audited the basic financial statements of Lane Transit District, Oregon (District), as of and for the year ended June 30, 2019, and have issued our report thereon dated January 30, 2020. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the provisions of the Minimum Standards for Audits of Oregon Municipal Corporations, prescribed by the Secretary of State. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the basic financial statements are free of material misstatement.

**Compliance**

As part of obtaining reasonable assurance about whether the District's basic financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, grants, including provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules OAR 162-10-0000 to 162-10-0330, as set forth below, noncompliance with which could have a direct and material effect on the determination of financial statement amounts:

- The accounting records and related internal control structure.
- The use of various depositories to secure the deposit of public funds.
- The requirements relating to the preparation, adoption, and execution of the annual budgets for fiscal years 2020 and 2019.
- The requirements relating to insurance and fidelity bond coverage.
- The appropriate laws, rules and regulations pertaining to programs funded wholly or partially by other governmental agencies.
- The statutory requirements pertaining to the investment of public funds.
- The requirements pertaining to the awarding of public contracts and the construction of public improvements.

However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Minimum Standards for Audits of Oregon Municipal Corporations*, prescribed by the Oregon Secretary of State.

## **Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

## **Purpose of the Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Minimum Standards for Audits of Oregon Municipal Corporations*, prescribed by the Secretary of State, in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Julie Desimone, Partner  
for Moss Adams LLP  
Portland, Oregon  
January 30, 2020

# **FEDERAL GRANT PROGRAMS**

## **Report of Independent Auditors on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards***

The Board of Directors  
Lane Transit District, Oregon

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Lane Transit District, Oregon (the District), and the Lane Transit District Salaried Employee's Retirement Plan, as of and for the year ended June 30, 2019, and the Lane Transit District and Amalgamated Transit Union, Local No. 757 Pension Trust as of and for the year ended December 31, 2018, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated January 30, 2020.

### **Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.



## **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

## **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Moss Adams LLP*

Portland, Oregon  
January 30, 2020

## **Report of Independent Auditors on Compliance for the Major Federal Program and Report on Internal Control Over Compliance Required by the Uniform Guidance**

The Board of Directors  
Lane Transit District, Oregon

### **Report on Compliance for the Major Federal Program**

We have audited Lane Transit District, Oregon's (the District) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on the District's major federal program for the year ended June 30, 2019. The District's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

### ***Management's Responsibility***

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

### ***Auditor's Responsibility***

Our responsibility is to express an opinion on compliance for the District's major federal program based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on the major federal program occurred. An audit includes examining, on a test basis, evidence about the District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for the major federal program. However, our audit does not provide a legal determination of the District's compliance.

### ***Opinion on the Major Federal Program***

In our opinion, the District's complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on the major federal program for the year ended June 30, 2019.

## Report on Internal Control Over Compliance

Management of the District is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the District's internal control over compliance with the types of requirements that could have a direct and material effect on the major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for the major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the District's internal control over compliance.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we did identify certain deficiencies in internal control over compliance, as described in the accompanying schedule of findings and questioned costs as item 2019-001 that we consider to be a significant deficiency.

The District's response to the internal control over compliance findings identified in our audit is described in the accompanying schedule of findings and questioned costs. The District's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

*Miss Adams UP*

Portland, Oregon  
January 30, 2020

**Schedule of Expenditures of Federal Awards  
For the fiscal year ended June 30, 2019**

Federal Grantor/ Pass-through Agency/ Program or Cluster Title	Pass Through Identifying Number	CFDA #	Federal Award	2018-2019 Expenditures
<b><u>U.S. Department of Transportation</u></b>				
<i>Federal Transit Cluster</i>				
Capital Improvement Grants				
OR-03-0122 - 5309		20.500	\$ 29,597,040	\$ 720
OR-03-0127 - 5309		20.500	51,397,774	-
OR-04-0038 - 5309		20.500	5,500,000	91,785
OR-04-0049 - 5309		20.500	1,064,145	158,125
OR-2017-019-00 - MAP 21 (5309)		20.500	450,000	216,749
OR-2017-016 - 5337		20.525	331,113	-
OR-2017-015 - 5339		20.526	943,814	95
OR-2018-012 - 5339		20.526	3,479,675	64,126
OR-2018-021 - 5339		20.526	646,062	765
Capital and Operating Assistance Formula Grants				
OR-90-X179 - 5307		20.507	13,457,460	85,955
OR-90-X030 - 5307		20.507	2,190,000	13,767
OR-90-X055 - 5307		20.507	5,649,011	-
OR-2017-024-00 - 5307		20.507	439,695	597
OR-2018-023-00 - 5307		20.507	5,040,000	2,437,007
OR-2018-025-00 - 5307		20.507	2,300,000	279,534
OR-2018-026-00 - 5307		20.507	307,840	3,651
OR-2018-035-00 - 5307		20.507	315,000	2,871
Passed through Oregon Department of Transportation				
Capital Improvement Grants				
31455 ODOT - 5309, 5339	31455	20.500/20.526	169,069	169,069
<i>Subtotal Federal Transit Cluster</i>				3,524,816
<i>Transit Services Program Cluster</i>				
Capital and Operating Assistance Formula Grants				
OR-37-X024 - 5316		20.516	171,819	-
OR-16-X045 - 5310		20.513	474,358	252,012
OR-2017-026-00 - 5310		20.513	232,854	158,125
OR-2018-024-00 - 5311		20.513	232,138	232,138
Passed through Oregon Department of Transportation				
32197 ODOT - 5310	32197	20.513	2,029,738	1,103,669
<i>Subtotal Transit Services Program Cluster</i>				1,745,944
<i>Highway Planning and Construction Cluster</i>				
Passed through Oregon Department of Transportation				
32517 ODOT - STP-U	32517	20.205	524,824	173,091
32359 ODOT - STP	32359	20.205	30,724	21,016
ODOT HU-17/18/19-10-09 Springfield SRTS - Federal	n/a	20.205	132,652	49,069
<i>Subtotal Highway Planning and Construction Cluster</i>				243,176
Capital Improvement Grants				
OR-2016-020 - 5339		20.522	582,947	-
Passed through Oregon Department of Transportation				
31675 ODOT - 5311	31675	20.509	89,730	86,618
31923 ODOT - 5311	31923	20.509	160,056	81,484
31971 ODOT - 5311	31971	20.509	216,108	91,541
				259,643
<b>Total U.S. Department of Transportation</b>				5,773,579
<b><u>U.S. Department of Health and Human Services</u></b>				
Passed through Lane Council of Governments				
LCOG OAA Volunteer Escort		93.044		10,200
<b>Total Federal Awards</b>				<b>5,783,779</b>

See accompanying notes to the Schedule of Expenditures of Federal Awards.

**LANE TRANSIT DISTRICT, OREGON**  
**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

***BASIS OF PRESENTATION***

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal award activity of Lane Transit District, Oregon (the District) under programs of the federal government for the year ended June 30, 2019. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)*. Because the Schedule presents only a selected portion of the operations of the District it is not intended to and does not present the net position, changes in net position, and cash flows of the District.

***SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES***

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenses are not allowable or are limited as to reimbursement. Pass-through entity identifying numbers are presented where applicable.

The District has not elected to use the 10 percent de minimus indirect cost rate as allowed under Uniform Guidance.

**LANE TRANSIT DISTRICT, OREGON**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**FOR THE YEAR ENDED JUNE 30, 2019**

---

**Section I – Summary of Auditor’s Results**

---

**Financial Statements**

Type of auditor’s report issued on whether the financial statements audited were prepared in accordance with GAAP: *Unmodified*

Internal control over financial reporting:

Material weakness(es) identified? ☐ Yes ☒ No  
 Significant deficiency(ies) identified? ☐ Yes ☒ None reported  
 Noncompliance material to financial statements noted? ☐ Yes ☒ No

**Federal Awards**

Internal control over the major federal program:

Material weakness(es) identified? ☐ Yes ☒ No  
 Significant deficiency(ies) identified? ☒ Yes ☐ None reported  
 Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?  
☒ Yes ☐ No

Identification of Major Federal Programs and Type of Auditor’s Report Issued on Compliance for Major Federal Programs:

CFDA Numbers	Name of Federal Program or Cluster	Type of Auditor’s Report Issued on Compliance for Major Federal Programs
20.500, 20.507, 20.525, 20.526	Federal Transit Cluster	<i>Unmodified</i>

Dollar threshold used to distinguish between type A and type B programs: \$ 750,000

Auditee qualified as low-risk auditee? ☐ Yes ☒ No

---

**Section II – Financial Statement Findings**

---

None reported.

---

**Section III – Federal Award Findings and Questioned Costs**

---

**2019-001 – Allowable Costs – Payroll, Significant Deficiency in Internal Controls over Compliance**

*Federal Agency* – Department of Transportation

*Federal Program* – CFDA 20.500, 20.507, 20.525, 20.526 – Federal Transit Cluster

*Award Year* – 2019

# LANE TRANSIT DISTRICT, OREGON

## SCHEDULE OF FINDINGS AND QUESTIONED COSTS

### FOR THE YEAR ENDED JUNE 30, 2019

***Criteria or specific requirement:***

In accordance with Uniform Guidance Part 200.405, a cost is allocable to a particular Federal award or other cost objective if the goods or services involved are chargeable or assignable to the Federal award or cost objective in accordance with relative benefits received.

***Condition:***

During our testing of a random sample of 25 transactions for the Federal Transit Cluster, we noted management was unable to provide the correct rates, specifically the fringe rate, to utilize in our recalculation of the amount being charged to the Federal award.

***Context:***

Using the complete population of 4,927 payroll disbursements charged to the Federal Transit Cluster, we tested a sample of 25 payroll disbursements to recalculate the amount of payroll charged to the Federal award. We obtained each of the selected employee's time card, approved pay rate, and the last-approved burden rate in order to perform this calculation.

***Effect:***

Of the 25 transactions randomly selected, our recalculations indicated that 21 transactions under-charged the Federal award and 4 transactions over-charged to the Federal award.

***Questioned costs:***

None.

***Cause:***

The District did not have adequate controls in place to verify amounts charged to the Federal award. It was noted that pay rates can change frequently due to the District's workforce and a control is needed to verify the payroll charges being allocated to the Federal award which are not calculated in the District's system agree with the payroll being recorded in the District's system. Regarding the burden rate specifically, the District's system does not maintain a history documenting when changes are made.

***Recommendation:***

We recommend a control be implemented to independently verify that payroll amounts charged to the Federal award are in agreement with the amounts supported by the District's general ledger. Additionally, we recommend a control be implemented to document the approval of the burden rate as evidence that it has been updated in the general ledger correctly.

***Views of responsible officials:***

Effective February 1, 2020 the following will be the new process:

- (1) The fringe rate calculation will be reviewed annually by Finance to see if any changes are needed.
- (2) Any changes to the fringe rate will be communicated to the Payroll Technician.
- (3) The Payroll Technician will print a new wage sheet each pay period showing the updated fully- burdened wage rate per employee and forward it to the Fleet Maintenance Business Process Specialist.
- (4) The Business Process Specialist will input any new fully-burdened wage rates into the EAM System for the pay period in which the new fully-burdened rate became effective.
- (5) The Fleet Director or designee, will approve the EAM PM Work Order report prior to any grant draw downs.
- (6) Grants personnel will periodically test EAM Work Orders to confirm the current fully-burdened wage rates have been entered.

**LANE TRANSIT DISTRICT, OREGON  
CORRECTIVE ACTION PLAN  
FOR THE YEAR ENDED JUNE 30, 2019**

**FINDING 2019-001 – Allowable Costs - Payroll (Significant Deficiency in Internal Controls over Compliance)**

**Name of contact person responsible for correction action:** Christina Shew, Director of Finance

**Management's Response:**

Lane Transit District accepts the recommendations in finding 2019-001 and has put in the corrective action plan listed below.

**Corrective Action Planned:**

Effective February 1, 2020 the following will be the new process:

- (1) The fringe rate calculation will be reviewed annually by Finance to see if any changes are needed.
- (2) Any changes to the fringe rate will be communicated to the Payroll Technician.
- (3) The Payroll Technician will print a new wage sheet each pay period showing the updated fully- burdened wage rate per employee and forward it to the Fleet Maintenance Business Process Specialist.
- (4) The Business Process Specialist will input any new fully-burdened wage rates into the EAM System for the pay period in which the new fully-burdened rate became effective.
- (5) The Fleet Director or designee, will approve the EAM PM Work Order report prior to any grant draw downs.
- (6) Grants personnel will periodically test EAM Work Orders to confirm the current fully-burdened wage rates have been entered.





## AGENDA ITEM SUMMARY

**DATE OF MEETING:** February 10, 2020

**ITEM TITLE:** CONTRACT NO. 2020-61: NEW FLYER OF AMERICA, INC.

**PREPARED BY:** Kelly Hoell, Sustainability Program Manager

**DIRECTOR:** Matt Imlach, Director of Fleet Management

**ACTION REQUESTED:** Forward to the Board of Directors with a recommendation of approval

---

***Please disclose any actual or potential conflict of interest.***

**PURPOSE:** To authorize the general manager to execute a new contract with New Flyer of America, Inc. for the purpose of purchasing eleven (11) 40' battery electric buses and charging equipment.

**ROLE OF THE BOARD:** In accordance with LTD Resolution No. 2017-03-15-011, the Board must review and approve all contracts exceeding \$149,999, and all individual or cumulative contract amendments and change orders that exceed the lesser of \$150,000 or ten-percent (10%) of the initial contract value.

**DESCRIPTION/JUSTIFICATION:** In 2016, LTD communicated to the community it would begin the process of testing electric buses to determine if the range and operating characteristics would be able to meet LTD's service needs. Since that time, LTD has identified funding through various grant programs for a total of 11 electric buses. To date, LTD has been able to test two battery-electric buses in revenue service beginning in February 2019 and has found the range to be satisfactory for a subset of the total number of work blocks to which buses are assigned. Additionally, the buses have proven to be reliable, quiet, and an important strategy towards lowering the District's carbon footprint. Initial testing results show that when driven the same number of miles as the average bus in LTD's fleet, the electric buses are less costly to operate.

Federal Transit Administration considers heavy-duty buses to have a minimum useful life at 12-years or 500,000 miles. The average age of an LTD active bus is more than 10-years old, with over 50% exceeding the 12-year minimum useful life threshold. LTD is looking to add new electric buses to reduce the costs of operating and maintaining older vehicles.

LTD is utilizing the California State Cooperative Purchasing Contract that was awarded at the end of 2019 for Zero-Emission Transit Buses. Two manufacturers were selected under this contract: New Flyer of America, Inc., and Proterra. On January 2, 2020, LTD issued a request for quotes (RFQ) requesting finalized pricing information for LTD's customized technical specifications. The RFQ closed on January 23, 2020. Staff has evaluated the pricing information from both manufacturers.

New Flyer of America, Inc. was selected due to its low bid.

**FINANCIAL IMPACT/FUNDING SOURCE:** This contract is for the amount of \$10,624,723.89. This purchase was included in our 2020-2029 Community Investment Plan (CIP) as part of our State of Good Repair Fleet Projects titled Fixed-Route Replacement. This contract has the following identified funding sources:

Grant	Total Project	Federal Share	Local Match
5307/OR-95-X055-02	2,293,983.06	2,058,391.00	235,592.06
5339/OR-2017-015-00	1,179,531.25	943,625.00	235,906.25
5337/OR-2017-016-00	413,891.25	331,113.00	82,778.25
5339/OR-2018-012-00	4,536,350.67	3,402,263.00	1,134,087.67
XFER 5307/1738-2019-3	1,114,454.47	1,000,000.00	114,454.47
STIF	585,546.00	585,546.00	-
Local Match	500,967.19		500,967.19
<b>TOTALS</b>	<b>10,624,723.89</b>	<b>8,320,938.00</b>	<b>2,303,785.89</b>

**CONSIDERATIONS:** The Board is being advised to take the following action: authorize the general manager to enter into contract with New Flyer of America, Inc. for the purpose of purchasing 11-40' battery electric buses and charging equipment.

**ALTERNATIVES:**

1. Deny approval of the contract and request additional information. This would further delay the arrival of these buses and negatively impact LTD's ability to meet our grant obligations.
2. Reduce the number of buses purchased to lower the overall contract price. However, our grant applications have identified a total of eleven (11) buses, so staff would need to request an exception from our funding partners.

**SUPPORTING DOCUMENTATION:**

- 1) Resolution No. 2020-02-19-007
- 2) Finance Committee Memo

**PROPOSED MOTION:** I move adoption of LTD Resolution No. 2020-02-19-007:

It is hereby resolved that the LTD Board of Directors, acting as the LTD Contract Review Board, approves Contract No. 2020-61 as presented.



Date: February 10, 2020

To: Finance Committee

From: Aurora Jackson, General Manager

Subject: RESPONSE TO COMMITTEE MEMBER'S QUESTIONS – NEW FLYER CONTRACT

In response to questions submitted by Committee Member Joshua Skov, I have prepared the information below. The questions are in bold for ease of reading.

- 1. Can you share some of the rationale for the choice of New Flyer over Proterra? I see a reference to low bid, but nothing else. A scoring sheet? Some information on the company's record with its electric buses?**

The State of California issued a Request for Proposals (RFP) on February 28, 2019 for Zero-Emission Transit Buses. Through an evaluation process consistent with Federal Transit Administration's (FTA) requirements outlined in CFR 4220.1F Third Party Contracting Guidelines, they deemed that the proposals from both New Flyer of America and Proterra represented the "best value" and awarded each a contract.

In accordance with the FTA Best Practices Procurement & Lessons Learned Manual, section 3.3.5, LTD chose to utilize California's State Purchasing Schedule 1-19-23-17. Pursuant to Section 3019 of the FAST Act, the requirements allow LTD (recipient) to purchase from another State's schedule *in lieu of performing its own procurement process*. Given the evolving technology in electric buses, LTD chose to use a state contract over developing its own specifications. As the Committee may recall, LTD had originally planned to use the State of Washington contract but with that opportunity lost, California was an equitable alternative. LTD staff solicited quotes from New Flyer and Proterra for the purchase of eleven (11) 40-foot electric buses. As a result of utilizing a cooperative agreement, the only evaluation criteria was price.

The staff recommendation to the Finance Committee and subsequently to the entire Board of Directors is to award a contract to New Flyer as they were the



lowest bidder. The resulting contract will be in accordance with the standard terms and conditions for Bus Procurements and Acceptance required by the Federal Transit Administration.

**2. Could you ask New Flyer to provide the total number of its BEBs that are in service, on order, and in operation?**

Below is New Flyer's response:

- Pre-production stage (75 buses = 73 Electric + 2 Fuel Cell ) = programs that we are in the pre-production stage of and have not yet entered production
- In Production (90 buses = 90 Electric) = we are currently in the process of production on the bus order (status remains at "in production" until the last bus is delivered)
- Post Delivery Acceptance (57 buses = 36 Electric + 21 Fuel Cell) = we have delivered all buses and are working through the post-delivery acceptance and payment process
- Complete (53 buses = 48 Electric + 5 Fuel Cell) = we are fully finished with the build and delivery, and the customer has paid for all buses in the contract

**3. As I understand it, we've had CTE on contract for a while. Does CTE have any data that can be shared to support this decision? I know CTE is (according to its web site) supporting BEB deployments at a wide range of transit agencies, so I'm hoping they can offer some insight.**

LTD has contracted with the Center for Transportation & the Environment (CTE) since May 1, 2018, to assist in the implementation and evaluation of LTD's electric buses and service area deployment. In reference to the State of California's State Purchasing Schedule, CTE guided LTD through the utilization of the state contract process. CTE is knowledgeable of the State of California's State Purchasing Schedule and has not expressed any concerns with either of the selected vendors.

**4. The table at the top of page 2 is hard to understand, and specifically it's hard to square with the CIP details in the State of Good Repair details (pages 6 and 19) and the funding breakdown on p. 51. I'm guessing the numbers have just shifted a little. Please provide some information that allows us to connect what's in this New Flyer purchase to what's in the CIP.**



First, apologies for the confusion between the table on page 2 and the Community Investment Plan (CIP). On page 6 of the CIP, you will see \$9.7 million for fiscal year 2020, and \$18.9 million for fiscal year 2021. These dollar amounts were the planned expenditures based on our best estimate of paying for the BYD buses and procuring additional buses. With those plans no longer happening, you will see a revised plan in the upcoming year. It is not uncommon for LTD to spend less than the planned amount.

		FY20		FY21					
ACM Replacement parts	Tier I	261,700	366,500	249,600	-	-	616,100	877,800	
Mobile Video Surveillance	Tier III			293,543	-	1,839,119	588,090	2,720,751	2,720,751
Fixed Route Replacement	Tier I, II, III		9,757,763	18,937,500	12,772,000	31,105,500	28,943,500	101,516,263	101,516,263
Non-revenue vehicle replacement	Tier III		-	347,280	141,110	383,840	749,000	1,621,230	1,621,230
Hybrid System Overhaul	Tier III	-	-	2,960,244	373,464	1,563,282	-	4,896,990	4,896,990
Specd Svc Vehicle Replmnt & Expansion	Tier I, II, III		1,070,000	590,850	1,425,520	3,606,320	4,549,640	11,242,330	11,242,330
Spore Parts for Vehicles	Tier III			200,500	200,500	-	-	401,000	401,000



**RESOLUTION NO. 2020-02-19-007**

**APPROVAL OF CONTRUACTUAL SERVICES BETWEEN LANE TRANSIT DISTRICT AND NEW FLYER OF AMERICA, INC**

**WHEREAS**, Lane Transit District (LTD) is authorized to enter into contractual agreements pursuant to ORS 267.200 (3)-(4);

**WHEREAS**, the Oregon Public Contracting Code and the LTD Procurement Policy require that all contracts for goods, services, or public improvement projects be based upon competitive bids or proposals, unless an exception applies;

**WHEREAS**, pursuant to LTD resolution No. 2017-03-15-011, the LTD Board of Directors is the LTD Contract Review Board and is required to authorize all contracts exceeding \$149,999;

**WHEREAS**, the Contract Review Board has authorized the LTD Finance Committee to review and recommend action on contracts prior to those contracts being presented to the LTD Board for review and approval;

**WHEREAS**, the Finance Committee reviewed the proposed contract between LTD and New Flyer of America, Inc. on 2/10/20, and recommended adoption;

**NOW, THEREFORE, BE IT RESOLVED** that the LTD Board of Directors, acting as the LTD Contract Review Board, passes a Resolution as follows:

- 1) The contract shall be in compliance with all applicable laws and regulations.
- 2) Once any protest period has passed and no protests being received and/or such protests being resolved in accordance with Oregon law and the LTD Procurement Policy, the general manager, or her designee, is hereby authorized to: (a) negotiate and enter into a contract with New Flyer of America, Inc. for the purpose of purchasing (11) 40' battery electric buses; and (b) as needed, execute amendments to the contract not to exceed a cumulative total of 10 percent of the initial contract price or \$150,000, whichever is less.

ADOPTED BY THE LANE TRANSIT DISTRICT BOARD OF DIRECTORS ON THIS 19<sup>th</sup> DAY OF FEBRUARY, 2020.

---

Board President, Carl Yeh



## AGENDA ITEM SUMMARY

**DATE OF MEETING:** February 19, 2020

**ITEM TITLE:** RENAMING – FINANCE COMMITTEE

**PREPARED BY:** Aurora Jackson, General Manager

**DIRECTOR:** N/A

**ACTION REQUESTED:** Adoption

---

**PURPOSE:** To provide the Board with the Finance Committee's recommendation to rename the committee to Contract Committee and request adoption.

**ROLE OF THE BOARD:** The Board's role in this instance is to adopt the renaming of its committee.

**HISTORY:** In accordance with the enumerated power granted to the Board of Directors to conduct business that may be necessary or convenient, in 2017, the Board established a committee to review contracts and to make recommendations to the Board. At the time, the committee name was carried over from a prior committee that performed similar functions. With new members on the Board of Directors who also serve on various committees, the name of this committee, Finance Committee, has been confusing.

At the November 11, 2019, Finance Committee meeting, the members recommended renaming the Finance Committee to the Contract Review Committee to more accurately capture the purpose of the work performed. Upon developing the material to send the recommendation to the Board of Directors, staff expressed confusion as there is a Contract Review Board that is set by Ordinance 30, which establishes the entire Board as the oversight body.

At the February 10, 2020, Finance Committee Meeting, members once again discussed alternative committee names that would appropriately reflect the committee's purpose. The committee determined that Contract Committee, was an appropriate name.

**CONSIDERATIONS:** N/A

**ALTERNATIVES:**

1. Accept the Finance Committee's recommendation to rename the committee to Contract Committee.
2. Request that the committee select an alternate name.
3. Maintain the current committee name of Finance Committee.

**NEXT STEPS:** Based on the Board's direction, staff will make the appropriate bylaw and other administrative changes necessary.

**SUPPORTING DOCUMENTATION:**

- 1) Draft amended bylaws
- 2) Resolution No. 2020-02-19-008

**PROPOSED MOTION:** I move adoption of LTD Resolution No. 2020-02-19-008:

It is hereby resolved that the LTD Board of Directors adopts the Finance Committee's recommendation renaming the committee to Contract Committee and approves changing the committee bylaws as presented [amended].



**RESOLUTION NO. 2020-02-19-008**

**ADOPTION OF THE RENAMING OF THE FINANCE COMMITTEE TO THE CONTRACT COMMITTEE**

**WHEREAS**, the LTD Board of Directors ("Board") has the enumerated power to conduct business that may be necessary or convenient;

**WHEREAS**, the Board established a committee to review contracts and make recommendations to the full Board;

**WHEREAS**, the committee was at the time of establishment called the Finance Committee;

**WHEREAS**, the Finance Committee determined at its November 11, 2019, meeting that the name of Finance Committee did not appropriately reflect the committee's purpose;

**WHEREAS**, the Finance Committee determined at its February 10, 2020, meeting that the name of Contract Committee was more reflective of the committee's purpose; and,

**WHEREAS**, the committee recommended a change in name from Finance Committee to Contract Committee to the Board at its February 19, 2020, meeting.

**THEREFORE, BE IT RESOLVED** that the Lane Transit District Board of Directors passes a Resolution as follows:

Adopting the Finance Committee's recommendation to rename the committee to Contract Committee and approves changing the committee bylaws.

Adopted by the Lane Transit District Board of Directors on the 20<sup>th</sup> day of February, 2020.

---

Board President, Carl Yeh





## **CONTRACT COMMITTEE** **BOARD SUBCOMMITTEE** **BYLAWS**

Deleted: FINANCE

### **ARTICLE I** **PURPOSE**

**SECTION 1.1 Purpose.** The Contract Committee ("Committee") was established by the Lane Transit District ("LTD" or the "District") Board of Directors (the "Board") to review and make recommendations to the Board regarding contracts that exceed the General Manager's delegated contract authority.

Deleted: Finance

### **ARTICLE II** **GOVERNANCE PROCEDURES**

**SECTION 2.1 Governance Procedures.** The Contract Committee will comply with Oregon's Public Meetings Law, Public Records Law, and all applicable governance procedures set forth in the LTD Ordinance Providing Rules for Meetings of the Lane Transit Board of Directors, attached hereto as Exhibit A.

Deleted: Finance

### **ARTICLE III** **MEMBERSHIP, COMPOSITION, APPOINTMENT**

**SECTION 3.1 Membership.** The Contract Committee shall consist of three (3) Board members. All members of the Committee are voting members.

Deleted: Finance

**SECTION 3.2 Composition.** This section intentionally left blank.

**SECTION 3.3 Appointment.** Appointment to the Committee will be made by the Board president.

### **ARTICLE IV** **TERMS OF SERVICE, VACANCIES**

**SECTION 4.1 Terms of Service.** Members shall serve for the duration of their Board appointment, or as otherwise determined by the Board president.

**SECTION 4.2 Vacancies.** The Board president shall appoint a Board member to fill any vacancy.

### **ARTICLE V** **OFFICERS, DUTIES**

**SECTION 5.1 Officers.** The Committee shall choose from among its members, by majority vote of the members, a president to serve a one (1) year term. Terms of office shall begin on the first day of January and end on the last day of December each year. Each member, before entering upon the duties of office, shall take and subscribe to an oath that the member will honestly, faithfully and impartially perform duties as a member and disclose any conflict of interest the member may have in any matter to be acted upon by the Committee.

Adopted: 03/21/2018



**SECTION 5.2 President.** The president, and in the president's absence, a member selected by the members present to act as president pro tem, shall preside at the Committee meetings. The presiding officer shall be entitled to vote on all matters and may make and second motions and participate in discussion and debate.

**SECTION 5.3 Vice President.** This section intentionally left blank.

**SECTION 5.4 Secretary.** This section intentionally left blank.

**SECTION 5.5 Treasurer.** This section intentionally left blank.

**SECTION 5.6 Vacancies.** In the case of a vacancy in any office other than by expiration of an officer's term, the vacancy shall be filled by election by the Committee members when the need arises and the newly elected officer shall take office immediately upon the occurrence of such vacancy to fill the balance of the unexpired term.

**SECTION 5.7 Committee Assignments.** This section intentionally left blank.

## **ARTICLE VI** **CODE OF ETHICS AND CONFLICT OF INTEREST POLICY**

**SECTION 6.1 Code of Ethics and Conflicts of Interest Policy.** Each Committee member, as a member of the LTD Board of Directors, is governed by the Board of Directors Ethics and Conflicts of Interest Policy, attached hereto as Exhibit B, and will complete the Conflicts of Interest Acknowledgment and Disclosure Form annually.

## **ARTICLE VII** **MEETINGS**

**SECTION 7.1 Committee Meetings.** The Contract Committee will comply with Oregon's Public Meetings Law, Public Records Law, and all governance procedures and meeting requirements set forth in the LTD Ordinance Providing Rules for Meetings of Lane Transit District Board of Directors, attached hereto as Exhibit A. This Article VII is intended to supplement the law and LTD's Ordinances.

Deleted: Finance

**SECTION 7.2 Quorum Requirements.** A quorum of Committee members is a majority of the Committee members, even if a member is absent or a position is vacant.

**SECTION 7.3 Meeting Times.** The Finance Committee will meet approximately once a month, in advance of the regular Board meeting. Respect the scheduled starting and ending times for meetings.

**SECTION 7.4 Attendance.** All Committee members are expected to regularly attend Committee meetings and be fully engaged with minimal distraction (from cell phones, etc.) at regularly scheduled Committee meetings, unless prevented by illness or an unavoidable cause.

**SECTION 7.5 Telephonic Attendance.** If a Committee member is unable to attend a meeting, there is an option to attend telephonically. A Committee meeting can also be held telephonically, without any members having to physically attend, so long as all the requirements of the Public Meetings Law are still followed (notice, recording, and a location for the public to attend and listen).

**SECTION 7.6 Meeting Preparation.** All Committee members should prepare for Committee meetings by reading the materials ahead of the meeting and asking questions of the General Manager prior to the day of the meeting, if possible

Adopted: 03\_21\_18  
Amended: 02\_19\_20



**SECTION 7.7 Committee Meeting Discussion.** Committee discussions should be thorough yet concise and pertinent to the issues on the agenda.

**SECTION 7.8 Public Participation.** Although Public Meetings Law guarantees the public the right to attend all public meetings, it does not provide the public the right to participate. Public testimony is typically not received at Committee meetings, although it is adjustable at the discretion of the president and the Board of Directors.

**SECTION 7.9 Scheduling.** All Committee members are expected to cooperate in scheduling special meetings and/or work sessions for training purposes.

## **ARTICLE VIII** **VOTING RULES**

**SECTION 8.1 Voting.** Committee members are expected to cast a vote on all matters except when a conflict of interest arises.

**SECTION 8.2 Conflict of Interest.** Committee members should be familiar with the Board of Directors Ethics and Conflicts of Interest Policy, attached hereto as Exhibit B. If a Committee member believes he/she may have a conflict of interest, that concern should be communicated with the Clerk of the Board and/or the General Manager in advance of the Board meeting. They may consult with legal counsel.

**SECTION 8.3 Voting Requirements.** The affirmative vote of a majority of all Committee members (two of three) is required to pass a motion. Even if only two members attend the meeting, two must vote affirmatively to pass the motion.

## **ARTICLE IX** **PUBLIC MEETINGS LAW AND PUBLIC RECORDS LAW**

**SECTION 9.1 Legal Requirements.** The requirements of Oregon's Public Meetings Law must be followed whenever a quorum of Committee members meet to deliberate toward a decision. All Committee communications are subject to the Public Records Law. This Article IX is intended to supplement the requirements of the Public Meetings Law and Public Records Law.

**SECTION 9.2 Serial Communications.** If Committee members have serial communications among a quorum of its members, the requirements of the Public Meetings Law apply. A serial communication occurs when Committee member 1 deliberates toward a decision with Committee member 2, which is a quorum of Committee members. While serial communications can take place in person or over the phone, they most often occur via email.

**SECTION 9.3 Committee email.** The following guidelines apply to use of Committee email:

- a. Committee members should use their LTD email account for all Committee-related business;
- b. Do not reply to Committee emails to deliberate towards a decision that should occur in public session;
- c. "Deliberation towards a decision" can only occur among Committee members. It is acceptable to reply to an email from the General Manager and/or Clerk of the Board, so long as the General Manager and/or Clerk of the Board do not share your opinion with any other Committee members; and

Adopted: 03\_21\_18  
Amended: 02\_19\_20



- d. Committee emails are subject to public records request. As a general rule, do not write anything in an email that you would not want printed in the newspaper.

#### **ARTICLE X** **SEVERABILITY**

**SECTION 10.1 Severability.** If any provision of these Bylaws or its application to any person or circumstances is held invalid, the remainder of these Bylaws, or the application of the provision to other persons or circumstances is not affected.

#### **ARTICLE XI** **AMENDMENTS**

**SECTION 11.1 Action.** These Bylaws, as adopted by the Board, may be revised or amended at any regular or special meeting of the Board by a vote of the majority of the whole membership of the Board.

Adopted: 03\_21\_18  
Amended: 02\_19\_20



## AGENDA ITEM SUMMARY

**DATE OF MEETING:** February 19, 2020

**ITEM TITLE:** ADOPTION: INFORMATION MANAGEMENT POLICY

**PREPARED BY:** Camille Gandolfi, Clerk of the Board

**DIRECTOR:** Aurora Jackson, General Manager

**ACTION REQUESTED:** Adoption

---

**PURPOSE:** To provide information to the Board for the request to adopt the proposed District-wide Information Management Policy.

**ROLE OF THE BOARD:** The Board's role in this instance is to adopt a policy.

**HISTORY:** Pursuant to OAR Chapter 166, the state recommends that all local governments develop and implement written policies that set forth the agency's use, access, retention, and ownership of public records. To respond to this recommendation, staff has developed an all-inclusive information management policy.

The policy addresses accountability and transparency; defines public records and record lifecycle; records retention and disposition; the management of paper and electronic records; and public records requests. While the District has maintained a policy related to public records requests for some years, the public records request policy is now being included under the umbrella of the full Information Management Policy. The public record request section has been updated to follow the Department of Administrative Services public records request policy and fee structure to maintain consistency with other Oregon government agencies. Additionally, staff has developed additional public record request related forms to follow suit with other government agencies, including updating the public records request form. These include:

- Fee Reduction/Waiver Request Form
- Public Interest Threshold Form (This form serves as a guide to determine public interest and maintain documentation.)
- Public Records Request Fee Reduction/Waiver Denial Appeals Form

The implementation of a records management policy will provide a standard of organization, use, and disposal of records District-wide. Additionally, it will aid in maintenance of compliance in records retention; reduce the volume of records on District servers; assist with streamlining staff's day to day work through a higher level of organization; and reduction in versions of documents in both electronic and paper records.

**CONSIDERATIONS:** This policy is a vital piece to the records management program that has been developed over the last two years and will be an important tool in maintaining statutory and administrative rule compliance.

**ALTERNATIVES:**

1. Request that revisions be made and the policy be brought back to the Board for adoption at a future date.
2. Adopt the policy as presented

**NEXT STEPS:** Based on the Board's decision, staff will make requested changes or, if adopted implement the policy immediately.

**SUPPORTING DOCUMENTATION:**

- 1) Resolution No. 2020-02-19-009
- 2) Proposed Information Management Policy with Updated and New Exhibits

- 3) Original District Public Records Request Policy
- 4) Original District Public Records Request Policy fee structure
- 5) Original District Public Records Request Form

**PROPOSED MOTION:** I move adoption of LTD Resolution No. 2020-02-19-009:

It is hereby resolved that the LTD Board of Directors adopts the Information Management Policy as presented [amended].



**RESOLUTION NO. 2020-02-19-009**

**ADOPTION OF A DISTRICT-WIDE INFORMATION MANAGEMENT POLICY**

WHEREAS, pursuant to OAR Chapter 166 the State Archives recommends the use of development and implementation of written policies that set forth the agency's use, access, retention and ownership of public records all agencies, including local governments; and

WHEREAS, under Oregon Public Records Law, every person has a right to inspect nonexempt public records of Lane Transit District ("LTD"), subject to reasonable procedures and restrictions; and

WHEREAS, LTD recognizes and respects the public's rights to public documents and the importance of maintaining orderly files to facilitate public access in an efficient and cost-effective manner; and

WHEREAS, ORS 192.440 (4) authorizes LTD to establish fees reasonably calculated to reimburse LTD for LTD's actual cost of making public records available, including costs for summarizing, compiling or tailoring the public records, either in organization or media, to meet the person's request; and

WHEREAS, LTD has amended its fee schedule to match that of the Oregon Department of Administrative Services; and

WHEREAS, LTD has developed an Information Management Policy to comply with all administrative rule and statutory requirements and recommendations.

NOW, THEREFORE, BE IT RESOLVED that the LTD Board of Directors passes a Resolution:

Adopting the Information Management Policy, which is attached hereto and is incorporated herein by this reference.

\_\_\_\_\_  
Date

\_\_\_\_\_  
Board President, Carl Yeh



# **LANE TRANSIT DISTRICT**

---

## **INFORMATION MANAGEMENT POLICY**



## Table of Contents

ARTICLE 1	
PURPOSE .....	4
Section 1.1 <i>Purpose</i> .....	4
ARTICLE 2	
ACCOUNTABILITY AND TRANSPARENCY .....	4
Section 2.1 <i>Education and training</i> .....	4
Section 2.2 <i>Access and ownership</i> .....	4
Section 2.3 <i>Integrity of records</i> .....	4
ARTICLE 3	
PUBLIC RECORDS .....	4
Section 3.1 <i>Public Records Defined</i> .....	4
Section 3.2 <i>Records Lifecycle</i> .....	5
<i>Creation</i> .....	5
<i>Disposition</i> .....	5
Section 3.3 <i>Retention and Disposition</i> .....	5
<i>Retention Generally</i> .....	5
<i>Cloud Computing</i> .....	6
<i>Drafts</i> .....	6
<i>Disposition and Destruction of Public Records</i> .....	6
<i>Storage and Retrieval</i> .....	6
<i>Paper Records</i> .....	6
<i>Electronic Records</i> .....	6
ARTICLE 4	
RECORDS MANAGEMENT .....	6
Section 4.1 <i>Records Management Defined</i> .....	6
Section 4.2 <i>Electronic Records</i> .....	6
Section 4.3 <i>Paper Records</i> .....	7
Section 4.4 <i>Disaster Preparedness &amp; Recovery</i> .....	7
Section 4.5 <i>Data Management</i> .....	7
Section 4.6 <i>Cyber Security</i> .....	7
ARTICLE 5	
PUBLIC RECORDS REQUESTS.....	7
Section 5.1 <i>Public Records Requests</i> .....	7
Section 5.2 <i>Public Records Officer</i> .....	7
Section 5.3 <i>Making a Public Records Request</i> .....	8
Section 5.4 <i>Procedure for Inspecting Records at LTD</i> .....	8
Section 5.5 <i>Requests for Information</i> .....	8

Section 5.6 <i>Fee Schedule for Public Records Requests</i> .....	9
<i>Calculation of Fees</i> .....	9
<i>Attorney Fees</i> .....	9
<i>Pre-payment of Fees and Cost Estimates</i> .....	9
<i>ADA Format</i> .....	9
<i>Fee Waivers or Reductions</i> .....	9
<i>Transit Union</i> .....	10
<i>Non-Payment</i> .....	10
Section 5.7 <i>LTD Response to Public Records Request</i> .....	10
<i>Acknowledgment of Request</i> .....	10
<i>Time for Response</i> .....	10
<i>Response to Request</i> .....	11
<i>Non-Responsive Requester</i> .....	11
<i>Disclosure Exemptions</i> .....	11
Section 5.8 <i>Review of Denials of Public Records</i> .....	11
<i>Denial</i> .....	11
<i>Appeal</i> .....	11

## ARTICLE 1 PURPOSE

**Section 1.1 Purpose.** This policy establishes the Lane Transit District (“LTD” or “District”) Information Management Policy and assigns the responsibilities for carrying out records management requirements of the Oregon Revised Statutes (“ORS”), Oregon Administrative Rules (“OAR”), Oregon Public Records Law, Department of Justice (“DOJ”), Department of Defense (“DoD”), and the Federal Transit Administration (“FTA”), as well as general records management, public records, data management, cyber security, and disaster preparedness at LTD.

This policy provides an overall, high-level direction at the departmental and staff level for implementation and ongoing operation of an effective Information Management Policy while allowing flexibility for establishment and implementation of procedures and processes to meet the specific needs of the District.

Information management requirements outlined in this policy are designed to consistently manage information documenting key District decisions and events. Recordkeeping requirements will prevent loss of institutional knowledge by directing LTD staff to consider the effects of decisions and actions on each stage of the records lifecycle.

The accuracy and consistency of how this information is identified, captured, stored, and retrieved provides the cornerstone to the effective functioning and transparent operation of the District, and will facilitate access to information by LTD staff, stakeholders, and the public.

This policy applies to all District departments.

This policy does not supersede any other applicable law in place as of the effective date of this policy.

Under ORS 162.305, it is a crime to knowingly destroy, conceal, remove, or falsely alter a public record. Tampering with public record is a Class A misdemeanor. The maximum penalty for a Class A misdemeanor is one year imprisonment and/or a fine of up to \$6,250.00.

Compliance with this policy is mandatory.

## ARTICLE 2 ACCOUNTABILITY AND TRANSPARENCY

**Section 2.1 Education and training.** The District requires that basic public records education be completed as a component of the District’s new employee orientation training and incorporated as part of regular employee training to be completed once a biennium. The District will utilize appropriate means to provide public records training to its employees.

**Section 2.2 Access and ownership.** Regardless of how the District’s public records are stored, the District has custody and control over its public records. Through an on-going review of technological advances, the District will ensure that all public records are maintained and accessible for as long as required by retention schedules or litigation holds. The District shall migrate public records to keep current with technology and to ensure continuing accessibility.

**Section 2.3 Integrity of records.** The District will ensure that appropriate access and version controls are applied to all electronically stored records from record creation to final disposition. The authenticity of each record may be demonstrated either by certified copy of paper records or by accompanying metadata for all electronic records.

## ARTICLE 3 PUBLIC RECORDS

**Section 3.1 Public Records Defined.** The term “Public record” or “record” has the meaning established in ORS 192.005(5)(a), and in general means any information that is:

1. Prepared, owned, used, or retained by the District; and
2. Relates to an activity, transaction, or function of the District; and
3. Is necessary to satisfy the fiscal, legal, administrative or historical policies, requirements, or needs of the District.

The following applies to the definition of public record:

1. A public record may exist in any format, including in paper or electronic form, and email.
2. Extra copies of a record, preserved only for convenience of reference, is not a public record (also referred to as a “nonrecord”).
3. A message on voicemail or on other telephone message storage and retrieval systems is not a public record (also referred to as a “nonrecord”).
4. Public records do not include advertising material received by the District; general announcements issued by other agencies; or other recorded materials that are fleeting in nature and do not involve an activity carried out by the District (also referred to as a “nonrecord”).
5. Text messages and instant messages may constitute public records as discussed below.
6. Social media posts are considered public records if:
  - a. Posts are made on an official District account, or on a private account that is being used to distribute information for the District to the public. Not included are private accounts of employees that are not used as part of their job. If a private account is used to conduct District business then it becomes public and is subject to the Oregon Public Records Law.
  - and,*
  - b. The content being posted is unique. The District does not need to preserve redundant content in all of its forms. For example, if the same event announcement is put out via both a press release and a social media post only one copy must be kept. However, if the content of the two versions differs significantly they should be considered unique records and both be retained.

### **Section 3.2 Records Lifecycle.**

Creation. Records may be information created or received by a user. Properly distinguishing records from nonrecords in the beginning of the lifecycle decreases the volume of records to be manipulated, controlled, stored, and disposed of. A proper creation process enhances the usability and value of records throughout the lifecycle.

Disposition. Disposition refers to the end of the record’s life. After records have fulfilled their retention periods pursuant to OAR Chapter 166-150 they are destroyed or deleted, while permanent records are retained within the Oregon Records Management System (“ORMS”). Records considered to be historical records, are transferred to the legal custody of the State Archives.

Disposition of records should occur on a systematic and routine basis. No disposition action should take place without the assurance that the record is no longer required and that no litigation, investigation, or other matter is current or pending that would involve relying on the record as evidence.

### **Section 3.3 Retention and Disposition.**

Retention Generally. The District will preserve, classify, and dispose of its public records in accordance with OAR Chapter 166-150 without regard to the technology or medium used to create or communicate the record. The District will work with the State Archives Division to establish retention practices to ensure compliance with OAR Chapter 166.

Cloud Computing. The District's practices and procedures with respect to public records management in the Cloud will ensure compliance with District policies and procedures and OAR Chapter 166.

Drafts. Preliminary or incomplete working drafts are public records subject to disclosure, and they are judged by the same standards as completed "internal advisory communications."

Disposition and Destruction of Public Records. The retention and destruction of public records is governed by the state of Oregon's OAR's. OAR 166-030-0060 "Public Records Disposition and Destruction" and the District's records retention schedules specify how long District records shall be retained before they are destroyed.

The District will dispose of and/or destroy public records in accordance with the requirements of the District's records retention schedules and OAR Chapter 166.

In accordance with ORS 357.855, the District will consult with the State Archivist for advice and assistance in determining the disposition of any types of records not addressed in the District's General or Special Retention Schedules and the reconciliation of any unforeseen issues regarding public records.

Pursuant to OAR 166-030-0027, the District will review and update its records retention schedules, which are approved by the State Archivist every five years. The retention schedule and the Secretary of State's administrative rules require the District to destroy records past their retention date. All of the District's records are subject to this retention schedule.

Storage and Retrieval. District historical records will be transferred to the Oregon State Archivist storage facility permanently. Retrieval of records is subject to the policies of the State Archivist.

Paper Records. The District will maintain a filing system of the District's paper records based on its records retention schedules. The filing system will include the location of the records, retention periods, and procedures for retrieval to ensure accessibility of District records.

Electronic Records. The District will maintain a filing system and naming conventions for all District records stored in electronic format based on the District's records retention schedules. The filing system and naming conventions will include the location of records in District directories, retention periods, access controls, and privacy conditions to support management of the District's inventory of electronic records.

The District will work with the State Archivist to ensure that the retention periods for all records have been met before any data is destroyed and prior to deleting any large electronic records system.

## **ARTICLE 4 RECORDS MANAGEMENT**

**Section 4.1 Records Management Defined.** The Records Management Program promotes standard processes, procedures, practices and guidelines that ensure the proper handling of District records in accordance with ORSs, OARs, Oregon Public Records Law, DOJ, DoD, and the FTA. Adherence to this policy will ensure that all District records are maintained in accordance with all relevant laws, regulatory requirements, and standard business practices.

**Section 4.2 Electronic Records.** All District electronic records will be maintained in accordance with OAR 166-017. As the District adopts new electronic technologies, special attention must be paid to ensure that records management requirements and principles are incorporated within those systems.

Authorized recordkeeping systems will meet requirements established by the DoD.

The District will integrate records management and preservation considerations into the design, development, enhancement, operation, and decommissioning of electronic information systems, to include, but not limited to, the following requirements:

1. protecting against unauthorized addition, deletion, alteration, use, and concealment throughout the records management lifecycle;
2. ensuring that records can be located, retrieved, presented, accessed, and interpreted by all authorized personnel; and,
3. identifying the organizational, functional, and operational function of the record.

Oregon Records Management System (ORMS). The Office of the Oregon State Archivist administers an electronic records management software system – known as TRIM or Efiles – that meets reliability and authenticity standards, and applies retention requirements, security settings, access controls, structured context and enterprise-wide searchability to appropriate records and e-mails within it.

The District has elected to utilize this state records management system to maintain all electronic records in accordance with ORS 192, OAR 166, and Oregon State Public Record Law.

Implementation of the system is preceded by user training in public records responsibilities, basic records and e-mail management principles, electronic filing system guidelines and instruction on integrating the system with District business practices.

**Section 4.3 Paper Records.** The District's physical records will be maintained in accordance with OAR 166-020. When relevant District permanent and historical records will be transferred to the State Archivists' office in accordance with OAR 166-010, the District's physical records will be destroyed in accordance with OAR 166-150 and OAR 166-030-0060.

**Section 4.4 Disaster Preparedness & Recovery.** The District's disaster preparedness processes are addressed in the District's Disaster Preparedness and Recovery Plan and are incorporated herein by this reference.

**Section 4.5 Data Management.** The District's data management processes are addressed in the District's Data Management Policy and are incorporated herein by this reference.

**Section 4.6 Cyber Security.** The District's cyber security processes are addressed in the District's Cyber Security Policy and are incorporated herein by this reference.

## ARTICLE 5 PUBLIC RECORDS REQUESTS

**Section 5.1 Public Records Requests.** Under ORS 192.314, every person has a right to inspect any non-exempt public record of a public body in Oregon. The District is a public body subject to the requirements of the Oregon Public Records Law, ORS 192.311 to 192.338. In accordance with ORS 192.324 the District sets forth procedures and fees that the District will charge for completion of a public records request. For purposes of responding to requests for District public records, the District will disclose its public records, or protect them from disclosure, in accordance with the Oregon Public Records Law, ORS Chapter 192, this policy, and District internal operating procedures.

The District will respond to all requests for public records as timely as possible, consistent with the proper exercise of judgment relating to the District's other duties.

Additional policies and procedures related to request for public records such as intake, processing, disclosure, and determinations related to fees and charges are the subject of separate District rules, policies, and procedures.

**Section 5.2 Public Records Officer.** As the Public Records Officer of the District, the District designates the Clerk of the Board who works with the executive office, his or her designee, or another individual that the District Board may designate. The Public Records Officer has primary responsibility for processing public records requests. All requests for public records are to be directed to the Public Records Officer.

The District may consult with the Secretary of State's Office before responding to requests.

**Section 5.3 *Making a Public Records Request.*** A request for public records that are in the custody of LTD may be made by submitting a written request to the Public Records Officer. Public records requests may be submitted in person, by mail, by fax, or by e-mail. The request form is available online at [www.ltd.org](http://www.ltd.org), or at the Administration Office at 3500 E. 17th Avenue, Eugene (in Glenwood).

Mailing Address:  
Public Records Officer  
P.O. Box 7070  
Springfield, OR 97475

Physical Address:  
Public Records Officer  
3500 E. 17<sup>th</sup> Avenue  
Eugene, OR 97403

Other Contact Information:  
[recordsrequest@ltd.org](mailto:recordsrequest@ltd.org)  
Phone: 541-682-6100  
Fax: 541-682-6111  
[www.ltd.org](http://www.ltd.org)

All written requests must be submitted on LTD's Public Records Request Form, which is attached as **Exhibit 1.A**. The Public Records Request Form must be fully completed and must include the following information from the requester:

1. Name
2. Mailing address
3. E-mail address
4. Telephone number
5. A sufficiently detailed description of the record(s) requested to allow LTD to search for and identify responsive records.
6. The Public Records Request Form must be signed and dated by the requester.

LTD may request additional information or clarification from the requester for the purpose of expediting LTD's response to the request.

If the requester is a party to a judicial proceeding to which LTD is a party, or has filed a notice under ORS 30.275, and asks to inspect or receive a copy of a public record that the requester knows relates to the proceeding or notice, the requester must submit the request in writing to the Public Records Officer and, at the same time, the attorney for LTD.

**Section 5.4 *Procedure for Inspecting Records at LTD.*** A requester must complete the Public Records Request Form, as set forth in Section 5.3 of this policy. A requester requesting to inspect records at LTD shall also call the Public Records Officer and indicate the number of people seeking to inspect the requested record(s) so that a conference room may be reserved. Once LTD has received and reviewed the request, the requester will be contacted when the records are ready for the requester's review. Fees will be charged in accordance with Section 5.6, below.

A space will be provided to the requester for reviewing the public record(s). There will be an hourly charge for a staff person's time to supervise the requester's inspection of records. This fee must be paid in advance. Any pages to be copied should be marked by the requester with a post-it note, which LTD will provide.

When the requester has completed his/her review, the requester shall return the record(s) in the same order and condition as provided. The requester will be contacted when copies are available for pick-up. As set forth in Section 5.6, pre-payment of fees will be required.

**Section 5.5 *Requests for Information.*** It is important to distinguish between a request for information and a public records request. As articulated in the Attorney General's Public Records and Meetings Manual, the Oregon Public Records Law does not impose on public bodies the duty to create new public records. Nor does the law require public bodies to disclose the reasoning behind their actions; answer questions about their records; analyze their records; or perform legal research in order to identify records that are responsive to request.



LTD shall not create any new documents or customize any existing documents in response to a public records request. However, LTD may prepare and release a condensation from a record as permitted under ORS 192.360.

#### **Section 5.6 Fee Schedule for Public Records Requests.**

**Calculation of Fees.** ORS 192.324 allows LTD to establish fees reasonably calculated to reimburse LTD for its cost of making public records available. LTD calculates fees for responses to public records requests as set forth below and in the Fee Schedule, which is attached as **Exhibit 1.B**. The Fee Schedule may be updated, as appropriate, by the LTD Board of Directors.

The District shall waive 30 minutes of staff time for all Public Records Requests after which fees may be assessed for additional staff time, applicable services and supplies required to fulfill a Public Records Request in accordance with the applicable fee-schedule below.

The hourly rate charged for additional staff time will be based on the level of skill or expertise required to complete the work performed. Meaning, if work done to fulfill a request requires clerical-level skills, the District may only charge the clerical hourly rate time spent on that portion of the work (as a maximum), even if a managerial-level or professional-level employee actually fulfills the request on behalf of the agency.

The District will not charge for staff time spent witnessing records inspection when the estimated cost of making public records available for inspection is:

1. less than the cost of providing the requestor with a copy of the public record; or,
2. insignificant (requested public records are readily accessible and do not require review, redaction, or segregation).

Fees will be charged for staff time required to redact exempt information from requested public records prior to release.

**Attorney Fees.** LTD may charge for attorney fees for the cost of time spent by an attorney in reviewing the public records, redacting material from the public records, or segregating the public records into exempt and nonexempt records.

**Pre-payment of Fees and Cost Estimates.** Payment of fees is required before LTD provides the requested record(s).

For cost estimates less than \$25.00, LTD will not provide an estimate of fees in advance. Cost estimates that exceed \$25.00 will be provided to the requester, and LTD requires pre-payment of one-half of the estimated fee before taking further action on the request. Payment of the remaining fees is required before LTD provides the requested record(s).

If the actual charges are less than the prepayment, any overpayment will be refunded in a timely manner.

**ADA Format.** No additional fees will be charged for providing a record in an alternate format in accordance with the Americans with Disabilities Act.

**Fee Waivers or Reductions.** Pursuant to ORS 192.324(5), LTD may reduce or waive fees if it determines that doing so is in “the public interest because making the record available primarily benefits the general public.” Release of public records are “in the public interest” when it affects the community or society as a whole, in contrast to a concern or interest of a private individual or entity.

The decision to waive or reduce fees is within the discretion of the Public Records Officer. Requests for a fee waiver or reduction must be evaluated on a case-by-case basis by the Public Records Officer, based on the following factors:

1. financial hardship on the District;



2. the extent of time and expense and interference with the business of the District;
3. the volume of the records requested;
4. the necessity to segregate exempt from nonexempt materials; and,
5. the extent to which an inspection of the records is insufficient for the public interest or for the particular needs of the requester.

The fee waiver/reduction request form is attached as **Exhibit 1.C**. The fee waiver/reduction request evaluation form is attached as **Exhibit 1.D**.

*Transit Union.* Requests from an authorized Amalgamated Transit Union Local 757 representative for a limited number of easily available documents will not be charged. All other requests will be charged in accordance with Section 5.6 *Calculation of fees*, above.

*Non-Payment.* Pursuant to ORS 192.329(3)(b) "If the requester fails to pay the fee within 60 days of the date on which the public body informed the requester of the fee, or fails to pay the fee within 60 days of the date on which the public body informed the requester of the denial of the fee waiver, the public body shall close the request."

#### **Section 5.7 LTD Response to Public Records Request.**

*Acknowledgment of Request.* Pursuant to 192.324(2), within five (5) business days after the Public Records Officer receives a written request for public records, LTD will acknowledge receipt of the request or complete the request. As used herein, "business day" means a day other than Saturday, Sunday, or a legal holiday, and on which at least one paid employee of LTD that received the public records request is scheduled to and does come in to work.

LTD's acknowledgment of receipt of a written request for public records will:

- confirm that LTD is the custodian of the requested record;
- inform the requester that LTD is not the custodian of the requested record; or,
- notify the requester that LTD is uncertain whether LTD is the custodian of the requested record.

*Time for Response.* LTD will complete its response to a written public records request that is received by the Public Records Officer as soon as reasonably possible but not later than ten (10) days after the date by which LTD is required to acknowledge receipt of the request. Set forth in Section 5.7 *Acknowledgement of Request*, LTD will:

- complete its response to the public records request, in accordance with Section IV(C); or,
- provide a written statement that LTD is still processing the request, and a reasonable estimated date by which LTD expects to complete its response based on information currently available.

The time periods set forth herein do not apply to LTD if compliance would be impracticable because:

- the staff or volunteers necessary to complete a response to the public records request are unavailable;
- compliance would demonstrably impede LTD's ability to perform other necessary services; or,
- of the volume of public records requests being simultaneously processed by LTD.

For purposes of this Section, staff members or volunteers who are on leave or are not scheduled to work are considered to be unavailable.

Notwithstanding any other provision herein, LTD will, as soon as practicable and without unreasonable delay, acknowledge a public records request and complete the response to the request.

Response to Request. LTD's response to a public records request is complete when LTD:

- provides access to or copies of all requested records within the possession or custody of LTD that are not exempt from disclosure, or explains where the records are already publicly available;
- asserts any exemptions from disclosure that LTD believes apply to any requested records. If LTD cites ORS 192.355 (8) or (9), LTD will identify the state or federal law that LTD relied on in asserting the exemptions;
- complies with ORS 192.338 regarding separating exempt and nonexempt material for examination;
- to the extent that LTD is not the custodian of records that have been requested, provides a statement to that effect;
- to the extent that state or federal law prohibits LTD from acknowledging whether any requested record exists or that acknowledging whether a requested record would result in the loss of federal benefits or imposition of another sanction, provides a written statement to that effect, citing the state or federal law that LTD relies on, unless the written statement itself would violate state or federal law; and
- if LTD asserts that one or more requested records are exempt from public disclosure, includes a statement that the requester may seek review of LTD's determination pursuant to ORS 192.411, 192.415, 192.418, 192.422, 192.427, and 192.431.

Non-Responsive Requester. Pursuant to ORS 192.329(4)(b) "If the requester fails to respond within 60 days to a good faith request from the public body for information or clarification, the public body shall close the request."

Disclosure Exemptions. In accordance with ORS 192.338 records that contain exempt and non-exempt information may be redacted. In accordance with ORS 192.345 and 192.355 some records are exempt from disclosure.

**Section 5.8 Review of Denials of Public Records.** Pursuant to ORS 192.415, the following applies to the review of denials of public records:

Denial. Within five (5) business days of LTD's issuance of a denial or partial denial of the requester's public records request, the requester may petition the Public Records Officer in writing for a review of that decision. The petition must clearly identify the reasons the requester disagrees with LTD's denial. The Public Records Officer will provide the petition and any other relevant information to the general manager, or his/her designee. The general manager, or his/her designee, will promptly consider the petition and either affirm or reverse the denial. The Petition form is attached as **Exhibit 1.E**

Appeal. If a public records request is denied, the person making the request may appeal the denial to the Lane County District Attorney's Office. If the Lane County District Attorney determines that disclosure is appropriate, LTD can disclose the records or challenge the District Attorney's decision in court.

## PUBLIC RECORDS REQUEST FORM

**Section A -Requester Information**

NAME OF REQUESTING INDIVIDUAL		TITLE
PHONE	FAX	E-MAIL
FIRM OR TRADE NAME		
MAILING ADDRESS		
CITY	STATE	ZIP

**Section B -Records(s) Requested**

Describe the record you are requesting. Please be as specific as possible and include enough detail to assist District staff in locating the record(s). For multiple records, attach additional pages.

DESCRIPTION OF RECORDS REQUESTED

--

**Section C -Format of Records(s)**

Please specify the preferred format of record(s). Not all options are available within the departments.

☐ Paper copy                      ☐ Electronic Media                      ☐ Visual Inspection Only

**Section D – Fee Waiver/Reduction Request**      ☐ Fee Waiver                      ☐ Fee Reduction

Please explain how making these records available primarily benefits the general public:

--

SIGNATURE OF REQUESTING INDIVIDUAL	DATE
------------------------------------	------

## ----- District Staff Use Only -----

Date request received. \_\_\_\_\_ by \_\_\_\_\_

\_\_\_\_\_ Estimate status      Request Status

**Payment Status**

An estimate of \$ \_\_\_\_\_  
 was provided on \_\_\_\_\_  
 by \_\_\_\_\_

☐ Authorization to Proceed  
☐ Request Withdrawn  
☐ Information provided and request completed  
☐ Information not provided – law excludes information requested

☐ Amount received \$ \_\_\_\_\_  
☐ Cash                      Check  
 Other \_\_\_\_\_

## HOW TO REQUEST A PUBLIC RECORD

1. Requester submits completed Public Record Request (Page of 1 this form) to the appropriate address below. Please try to be specific about the public record(s) you are seeking.

Mailing Address:  
Public Records Officer  
P.O. Box 7070  
Springfield, OR 97475

Physical Address:  
Public Records Officer  
3500 E. 17<sup>th</sup> Avenue  
Eugene, OR 97403

Other Contact Information:  
[recordsrequest@ltd.org](mailto:recordsrequest@ltd.org)  
Phone: 541-682-6100  
Fax: 541-682-6111  
[www.ltd.org](http://www.ltd.org)

2. Pursuant to 192.324(2), within five (5) business days after the Public Records Officer receives a written request for public records, LTD will acknowledge receipt of the request or complete the request. LTD's acknowledgment of receipt of a written request for public records will inform you that:

- Your request is under review; you will receive a response regarding LTD's possession of the requested records and any relevant time/cost estimate within ten (10) business days of this acknowledgment of receipt of your public records request.
- Copies of all requested public records for which LTD does not claim an exemption from disclosure under ORS 192.3400 to 192.355 are enclosed.
- LTD [does not possess/is not the custodian of] the requested record[s].
- LTD is uncertain whether we possess the requested record[s]. We will search for the record and make an appropriate response as soon as practicable.
- LTD is the custodian of at least some of the requested public records. We estimate that it will require [estimated time] before the public records may be inspected or copies of the records will be provided. We estimate that the fee for making the records available is \$[value], which you must pay as a condition of receiving the records.
- LTD is the custodian of at least some of the requested public records. We will provide an estimate of the time and fees for disclosure of the public records within a reasonable time.
- [State/federal] law prohibits LTD from acknowledging whether the requested record[s] exist[s].
- LTD is unable to acknowledge whether the requested record[s] exist[s] because that acknowledgement would result in [the loss of federal benefits/other sanction].

3. LTD will complete its response to a written public records request that is received by the Public Records Officer as soon as reasonably possible but not later than ten (10) days after the date by which LTD has acknowledged receipt of the request. In the time frame, LTD will:

- Complete its response to the public records request, in accordance with Section IV(C); or,
- Provide a written statement that LTD is still processing the request, and a reasonable estimated date by which LTD expects to complete its response based on information currently available.

The time periods do not apply to LTD if compliance would be impracticable because:

- The staff or volunteers necessary to complete a response to the public records request are unavailable;
- Compliance would demonstrably impede LTD's ability to perform other necessary services; or,
- Of the volume of public records requests being simultaneously processed by LTD.

4. ORS 192.440(4) authorizes LTD to establish fees associated with public records requests. Fees charged for the provision of requested public records shall be based on the actual costs to be incurred by LTD for

processing public records requests, including, but not limited to, staff time costs and costs associated with materials used in processing the requests.

LTD shall waive 30 minutes of staff time for all public records requests after which fees may be assessed for additional staff time, applicable services and supplies required to fulfill a Public Records Request in accordance with the applicable fee-schedule below.

If the estimated cost exceeds \$25, LTD must provide an estimate to the requestor and stop any work on the request until payment is received in the estimated amount. If the requestor chooses to pay the estimated amount, work will be done in a reasonable amount of time. If the time and resources spent on the request are less than the paid amount, a refund will be provided. If the time and resources spent on the request exceed the estimated amount, the documents will be provided upon receipt of balance due.

Fees will be charged for staff time required to redact exempt information from requested public records prior to release. Fees for staff time required to fulfill a Public Records Request shall not exceed:

#### **Standard Fee-Schedule**

- \$25/hour for Clerical (administrative, office specialists, other support staff)
- \$40/hour for Managerial (Program managers, PIOs)
- \$75/hour for Professional (IT, HR, High-level Analyst)
- DOJ, special attorney and other applicable legal fees: at the actual hourly rate charged for Public Records Request-related services. Fees are subject to statutory limitations described in ORS 192.440(4)(b)

#### **Reduced Fee-Schedule**

- \$20/hour for Clerical (administrative, office specialists, other support staff)
- \$32/hour for Managerial (Program managers, PIOs)
- \$60/hour for Professional (IT, HR, High-level Analyst)
- \$75/hour for DOJ, special attorney and other applicable legal fees.

**Additional Cost Considerations:** No additional cost considerations will be included in the invoiced amount passed on to the requester under this reduced fee structure.

**Copy Charges:** Costs for copies of public records shall be charged to the requestor as follows:

1. Standard Copies
  - a. Black & White: \$.05 per page
  - b. Color: \$0.12 per page
  - c. Oversized documents (larger than 11" x 17"): Actual cost
2. Tapes, DVDs, CDs
  - a. CDs and DVDs: \$3.00 (plus staff time) *(If video must be reviewed for confidentiality, an additional research charge may be incurred for this review.)*
  - b. Audio Tape - \$8.00 (plus staff time) *(If audio must be reviewed for confidentiality, an additional research charge may be incurred for this review.)*
3. Miscellaneous
  - a. Postage: Actual postage cost
  - b. Certifying Copy of Public Record - \$5.00

Attorney Fees: LTD may charge for attorney fees for the cost of time spent by an attorney in reviewing the public records, redacting material from the public records, or segregating the public records into exempt and nonexempt records.

### **Lane Transit District Public Record Request Fee Schedule**

ORS 192.440(4) authorizes LTD to establish fees associated with public records requests. Fees charged for the provision of requested public records shall be based on the actual costs to be incurred by LTD for processing public records requests, including, but not limited to, staff time costs and costs associated with materials used in processing the requests.

LTD shall waive 30 minutes of staff time for all public records requests after which fees may be assessed for additional staff time, applicable services and supplies required to fulfill a Public Records Request in accordance with the applicable fee-schedule below.

Commented [CG1]: This is a change from 15 minutes

The hourly rate charged for additional staff time will be based on the level of skill or expertise required to complete the work performed. Meaning, if work done to fulfill a request requires clerical level skills, agencies may only charge the clerical hourly rate time spent on that portion of the work (as a maximum), even if a managerial-level or professional-level employee actually fulfills the request on behalf of the agency.

LTD will not charge for staff time spent witnessing records inspection when the estimated cost of making public records available for inspection is:

- less than the cost of providing the requestor with a copy of the public record; or
- insignificant (requested public records are readily accessible and do not require review, redaction or segregation).

Commented [CG2]: This is a change from charging an hourly rate for staff time

Fees will be charged for staff time required to redact exempt information from requested public records prior to release.

Fees for staff time required to fulfill a Public Records Request shall not exceed:

#### **Standard Fee-Schedule**

- \$25/hour for Clerical (administrative, office specialists, other support staff)
- \$40/hour for Managerial (Program Managers, Public Information Officers)
- \$75/hour for Professional (IT, HR, High-level Analyst)
- DOJ, special attorney and other applicable legal fees: at the actual hourly rate charged for Public Records Request-related services. Fees are subject to statutory limitations described in ORS 192.440(4)(b).

#### **Reduced Fee-Schedule**

- \$20/hour for Clerical (administrative, office specialists, other support staff)
- \$32/hour for Managerial (Program managers, PIOs)
- \$60/hour for Professional (IT, HR, High-level Analyst)
- \$75/hour for DOJ, special attorney and other applicable legal fees.

Commented [CG3]: This is a change from charging staff wages at x1.5

#### **Additional Cost Considerations**

No additional cost considerations will be included in the invoiced amount passed on to the requester under this reduced fee structure.

#### **Copy Charges**

Costs for copies of public records shall be charged to the requestor as follows:

Exhibit 1.B. Public Record Request Fee Schedule

---

1. Standard Copies
  - a. Black & White: \$.05 per page
  - b. Color: \$.12 per page
  - c. Oversized documents (larger than 11" x 17"): Actual cost
2. Tapes, DVDs, CDs
  - a. CDs and DVDs: \$3.00 (plus staff time)  
*(If video must be reviewed for confidentiality, an additional research charge may be incurred for this review.)*
  - b. Audio Tape - \$8.00 (plus staff time).  
*(If audio must be reviewed for confidentiality, an additional research charge may be incurred for this review.)*
3. Miscellaneous
  - a. Postage: Actual postage cost
  - b. Certifying Copy of Public Record - \$5.00

**Attorney Fees**

LTD may charge for attorney fees for the cost of time spent by an attorney in reviewing the public records, redacting material from the public records, or segregating the public records into exempt and nonexempt records.



### **Public Interest Fee-Waiver or Reduction Request Form**

#### **HOW TO USE THIS FORM:**

Lane Transit District ("District" or "LTD") has fee waiver provisions for people including members of the news media, non-profit organizations and federal, state and local governments. The state public records law [ORS 192.324 (4) and (5)] says an agency may waive fees for information provided in response to public record requests if the fee reduction is in the public interest because making the record available primarily benefits the general public.

The fee waiver applies to District staff time only and does not apply to services provided by outside vendors. LTD will bill requesters using the reduced fee-schedule for any costs above the waived amount, if costs are not waived in full.

LTD may still charge for either record review or copying based on the following factors:

1. Any financial hardship on the District;
2. The extent of time, expense, and interference with the District's regular business;
3. The volume of the records requested;
4. The necessity to segregate exempt from non-exempt materials; or
5. The extent to which the record request does not further the public interest or the particular needs of the requester.

LTD will, however, work with requesting parties to reduce costs by narrowing requests to only the information they really want. Arrangements may also be made to provide records review at an office location where the records are maintained rather than copying and emailing or mailing records.

**LTD requires that a requesting party fill out this form completely.**

**Mail to:** Public Records Officer, Lane Transit District, P.O. Box 7070, Springfield, OR 97475  
**Email to:** [recordsrequest@ltd.org](mailto:recordsrequest@ltd.org)  
**Fax to:** 541-682-6111

#### **Note:**

Requests for fee-reduction or waiver will be evaluated on a case-by-case basis based on:

- The information provided by the requester; and
- The totality of circumstances at the time of the request.

Previous requests and evaluations will not be considered as part of the evaluation.

**LTD requires that a requesting party fill out this form completely.**

Name of requesting party:		Date:
Representing (group/organization):		
Address:		
City:	State:	Zip-code:
Phone:	E-mail:	

**PLEASE COMPLETE THE FOLLOWING QUESTIONS:**

1. Specific documents requested:
2. General background/mission information regarding requesting individual/group/organization as this information relates to public record requests from LTD:
3. Purpose for which the requesting party intends to use the information/records requested:
4. Specific ability (and plans) of requesting party to disseminate the information to the general public:
5. Explain how dissemination of the records/information requested will benefit the general public:
6. Any other information that requesting party feels would be valuable in evaluating fee waiver/reduction request:

## **Public Interest Threshold Evaluation Form**

### **HOW TO USE THIS FORM:**

The District is statutorily required to consider and grant reasonable requests to waive and/or reduce fees associated with fulfilling a public records request when doing so is in the public interest because providing access primarily benefits the general public.

The Public Interest Threshold Evaluation provides agencies with standardized criteria to use when evaluating a request for a fee-reduction/waiver submitted by a public records requestor under ORS 192.324(5). The District shall consider each factor to determine whether the public interest in disclosure of the requested records warrants granting a fee-reduction/waiver.

All requests for a Public Interest Fee-Waiver or -Reduction will be evaluated on a case-by-case basis using information provided by the requestor as well as information independently available to the District.

### **ADDITIONAL GUIDANCE:**

- To adequately balance the District's obligation to be transparent and accessible with the obligation to prudently safeguard public funds and resources, fee-waivers, and -reductions should be granted when the statutory standard has been met – when disclosure will primarily benefit the general public.
- A request to waive or reduce fees related to a public records request, that requires substantial District resources to complete, may be denied if the interest of the general public would be better served by preserving District resources.
- The public interest is not a fixed concept and the balance of public interest may change over time. It may shift as information becomes older or in the light of issues of the day. The circumstances at the time of the request will be considered.
- A genuine public interest in the subject matter of a request is required as the basis for granting a waiver. The public interest is not necessarily the same as what interests the public. The fact that a topic has been discussed in the media does not automatically mean that there is a public interest in disclosing the information that has been requested about it.
- This standardized fee-structure does not supersede, modify, or replace the existing legal responsibilities of the District. The District must continue to meet obligations required by applicable laws, policies, procedures, and standards including without limitation: State and Federal public records laws, privacy laws and regulations, and fees for certain public records as defined in statute.

### **Note:**

Requests for fee-reduction or waiver will be evaluated on a case-by-case basis based on:

- The information provided by the requester; and,
- The totality of circumstances at the time of the request.

Previous requests and evaluations will not be considered as part of the evaluation.

## Public Interest Threshold Evaluation Form

Date of Request: \_\_\_\_\_

Name of Requestor: \_\_\_\_\_

Requested Record(s): \_\_\_\_\_

### PUBLIC INTEREST THRESHOLD CRITERIA

#### Public Interest Threshold Criteria Evaluation

The District shall consider the criteria below to determine whether waiving or reducing the costs associated with fulfilling a public records request would serve the public interest by primarily benefiting the general public.

#### Public Interest:

- |   |                                 |                                |
|---|---------------------------------|--------------------------------|
| 1. Would disclosure of the requested information, directly impact, affect, or serve an identified interest of the general public? | YES<br><input type="checkbox"/> | NO<br><input type="checkbox"/> |
| 2. Would the requested information, advance the welfare or well-being of the general public?                                      | YES<br><input type="checkbox"/> | NO<br><input type="checkbox"/> |
| 3. Will the requester be able to actually, meaningfully disseminate the requested information?                                    | YES<br><input type="checkbox"/> | NO<br><input type="checkbox"/> |

#### Private or Commercial Interest:

- |  |                                 |                                |
|--|---------------------------------|--------------------------------|
| 4. Is the public benefit greater than the individual benefit derived from disclosure?  | YES<br><input type="checkbox"/> | NO<br><input type="checkbox"/> |
| 5. Is there a specifically identified purpose for which the public records are being sought that is wholly unrelated to 1) commercial purposes; or 2) actual or possible use in connection with administrative, judicial or legal proceedings? | YES<br><input type="checkbox"/> | NO<br><input type="checkbox"/> |

#### Reasonableness:

- |  |                                 |                                |
|--|---------------------------------|--------------------------------|
| 6. Is the request targeted at a specifically identified matter (meaning, not overly-broad or -complex)?  | YES<br><input type="checkbox"/> | NO<br><input type="checkbox"/> |
| 7. Can the District grant a waiver or reduce fees without causing an unreasonable burden on District resources?  | YES<br><input type="checkbox"/> | NO<br><input type="checkbox"/> |
| 8. Is the public interest served by disclosure greater than the burden to the District (amount of staff time diverted to fulfilling a request and costs of subsidization)? | YES<br><input type="checkbox"/> | NO<br><input type="checkbox"/> |

----- District Staff Use Only -----

#### Determination/Decision:

Employee Name (Print) \_\_\_\_\_

Signature \_\_\_\_\_

Date \_\_\_\_\_

**A yes or no determination regarding a single criterion or for majority of the criteria does not guarantee the granting of a fee-reduction or waiver. Each request will be considered on a case-by-case basis, based on the information provided by the requester and the totality of the circumstances at the time of the request.**

## **Public Interest Threshold Evaluation Form**

### **Reduced Fee-Schedule**

The District shall waive a minimum of 30 minutes of staff time for all public records requests after which fees may be assessed for additional staff time, applicable services and supplies required to fulfill a Public Records Request in accordance with the applicable fee-schedule below.

The hourly rate charged for additional staff time will be based on the level of skill or expertise required to complete the work performed. Meaning, if work done to fulfill a request requires clerical-level skills, agencies may only charge the clerical hourly rate time spent on that portion of the work (as a maximum), even if a managerial-level or professional-level employee actually fulfills the request on behalf of the District.

The District will not charge for staff time spent witnessing records inspection when the estimated cost of making public records available for inspection is:

- less than the cost of providing the requestor with a copy of the public record; or
- insignificant (requested public records are readily accessible and do not require review, redaction or segregation).

Fees will be charged for staff time required to redact exempt information from requested public records prior to release.

### **Staff time**

Fees for staff time required to fulfill a PRR shall not exceed:

- **\$20/hour for Clerical** (administrative, office specialists, other support staff)
- **\$32/hour for Managerial** (Program managers, PIOs)
- **\$60/hour for Professional** (IT, HR, High-level Analyst)
- **\$75/hour for special attorney and other applicable legal fees.**

### **Production of Responsive Records**

Fees generated by providing paper or electronic copies to requesters:

#### **Copies:**

- Black & White: \$.05 per page
- Color: \$0.12 per page
- Oversized documents (larger than 11" x 17"): Actual cost

#### **Media:**

- Tapes, DVDs, CDs
- CDs and DVDs: \$3.00 (plus staff time)  
(If video must be reviewed for confidentiality, an additional research charge may be incurred for this review.)
- Audio Tape - \$8.00 (plus staff time).  
(If audio must be reviewed for confidentiality, an additional research charge may be incurred for this review.)

#### **Miscellaneous**

- **Postage:** Based on current postal rates.
- **Certifying Copy of Public Record** - \$5.00

### **Additional Cost Considerations**

No additional cost considerations will be included in the invoiced amount passed on to the requester under this reduced fee structure.

**Public Records Request Denial Petition Form**

Date: \_\_\_\_\_

I (we), \_\_\_\_\_(name(s)), the undersigned, request Lane Transit District and its employees to make available for inspection or produce a copy or copies of the following records:

I (we) asked to inspect and/or copy these records on \_\_\_\_\_ (date) at \_\_\_\_\_ (address).

The request was denied by the following person(s):

1. \_\_\_\_\_  
(Name of public officer or employee; title or position, if known)
2. \_\_\_\_\_  
(Name of public officer or employee; title or position, if known)

The request was denied for the following reason(s):

Signature(s):

\_\_\_\_\_  
  
\_\_\_\_\_

## Exhibit 1

# Public Records Request Policy

---

### Objective

To ensure that all public records requests are handled in a consistent manner and in compliance with state law.

### Application

This policy applies to any request for public records, pursuant to Oregon Public Records Law, unless otherwise stated herein.

### Policy

#### Section I. – General Information

Pursuant to ORS 192.420 (1), every person has a right to inspect any non-exempt public record of Lane Transit District (“LTD”). LTD recognizes and respects the public’s right to public documents and the importance of maintaining orderly files to facilitate public access in an efficient and cost-effective manner.

Some records are exempt from disclosure, in whole or in part.

The Clerk of the Board shall be designated as the Public Records Officer.

#### Section II. – Making a Public Records Request

A request for public records that are in the custody of LTD may be made by submitting a written request to the Public Records Officer. Public records requests may be submitted in person, by mail, by fax, or by e-mail. The request form is available online at [ltd.org](http://ltd.org), or at the Administration Office at 3500 E. 17<sup>th</sup> Avenue, Eugene (in Glenwood).

#### Mailing Address:

Public Records Officer  
P.O. Box 7070  
Springfield, OR 97475

#### Physical Address:

Public Records Officer  
3500 E. 17<sup>th</sup> Avenue  
Eugene, OR 97403

#### Other Contact Information:

[recordsrequest@ltd.org](mailto:recordsrequest@ltd.org)  
Phone: 541-682-6100  
Fax: 541-682-6111  
[www.ltd.org](http://www.ltd.org)

All written requests must be submitted on LTD’s Public Records Request Form, which is attached as **Exhibit 1.A**. The Public Records Request Form must be fully completed and must include the following information from the requester: (1) name; (2) mailing address; (3) e-mail address; (4) telephone number; and (5) a sufficiently detailed description of the record(s) requested to allow LTD to search for and identify responsive records. The Public Records Request Form must be signed and dated by the requester.

LTD may request additional information or clarification from the requester for the purpose of expediting LTD’s response to the request.

If the requester is a party to a judicial proceeding to which LTD is a party, or has filed a notice under ORS 30.275, and asks to inspect or receive a copy of a public record that the requester knows relates to the proceeding or notice, the requester must submit the request in writing to the Public Records Officer and, at the same time, the attorney for LTD.

### Section III. – Calculation of Fees

ORS 192.440 allows LTD to establish fees reasonably calculated to reimburse LTD for its cost of making public records available. LTD calculates fees for responses to public records requests as set forth below and in the Fee Schedule, which is attached as **Exhibit 1.B**. The Fee Schedule may be updated, as appropriate, by the LTD Board of Directors.

- A. Attorney Fees. LTD may charge for attorney fees for the cost of time spent by an attorney in reviewing the public records, redacting material from the public records, or segregating the public records into exempt and nonexempt records.
- B. Pre-payment of Fees and Cost Estimates. Payment of fees is required before LTD provides the requested record(s). For cost estimates less than \$25.00, LTD will not provide an estimate of fees in advance. Cost estimates that exceed \$25.00 will be provided to the requester, and LTD requires pre-payment of one-half of the estimated fee before taking further action on the request. Payment of the remaining fees is required before LTD provides the requested record(s). If the actual charges are less than the prepayment, any overpayment will be refunded in a timely manner.
- C. ADA Format. No additional fees will be charged for providing a record in an alternate format in accordance with the Americans with Disabilities Act.
- D. Fee Waivers or Reductions. Pursuant to ORS 192.440 (5), LTD may reduce or waive fees if it determines that doing so is in “the public interest because making the record available primarily benefits the general public.” Release of public records are “‘In the public interest’ when it affects the community or society as a whole, in contrast to a concern or interest of a private individual or entity.”<sup>1</sup> The decision to waive or reduce fees is within the discretion of the Public Records Officer. Requests for a fee waiver or reduction must be evaluated on a case-by-case basis by the Public Records Officer, based on the following factors:
  - 1. Financial hardship on the public body;
  - 2. The extent of time and expense and interference with the business of the public body;
  - 3. The volume of the records requested;
  - 4. The necessity to segregate exempt from nonexempt materials; and
  - 5. The extent to which an inspection of the records is insufficient for the public interest or for the particular needs of the requester.<sup>1</sup>
- E. Transit Union. Requests from an authorized Amalgamated Transit Union Local 757 representative for a limited number of easily available documents will not be charged. All other requests will be charged in accordance with Section III, above.

---

<sup>1</sup> State of Oregon Department of Justice Attorney General’s Public Records and Meetings Manual, 2014, (State of Oregon acting by and through its Department of Justice), 19-23.



#### Section IV. – LTD Response to Public Records Request

- A. Acknowledgment of Request. Within five (5) business days after the Clerk of the Board receives a written request for public records, LTD will acknowledge receipt of the request or complete a response to the request. As used herein, “business day” means a day other than Saturday, Sunday or a legal holiday and on which at least one paid employee of LTD that received the public records request is scheduled to and does come in to work.

LTD’s acknowledgment of receipt of a written request for public records will:

1. Confirm that LTD is the custodian of the requested record;
  2. Inform the requester that LTD is not the custodian of the requested record; or
  3. Notify the requester that LTD is uncertain whether LTD is the custodian of the requested record.
- B. Time for Response. LTD will complete its response to a written public records request that is received by the Clerk of the Board as soon as practicable and without unreasonable delay. As soon as reasonably possible but not later than ten (10) days after the date by which LTD is required to acknowledge receipt of the request, set forth in Section IV(A), LTD will:
1. Complete its response to the public records request, in accordance with Section IV(C); or
  2. Provide a written statement that LTD is still processing the request, and a reasonable estimated date by which LTD expects to complete its response based on information currently available.

The time periods set forth herein do not apply to LTD if compliance would be impracticable because:

1. The staff or volunteers necessary to complete a response to the public records request are unavailable;
2. Compliance would demonstrably impede LTD’s ability to perform other necessary services; or
3. Of the volume of public records requests being simultaneously processed by LTD.

For purposes of this Section, staff members or volunteers who are on leave or are not scheduled to work are considered to be unavailable.

Notwithstanding any other provision herein, LTD will, as soon as practicable and without unreasonable delay, acknowledge a public records request and complete the response to the request.

C. Response to Request. LTD's response to a public records request is complete when LTD:

1. Provides access to or copies of all requested records within the possession or custody of LTD that are not exempt from disclosure, or explains where the records are already publicly available;
2. Asserts any exemptions from disclosure that LTD believes apply to any requested records. If LTD cites ORS 192.502 (8) or (9), LTD will identify the state or federal law that LTD relied on in asserting the exemptions;
3. Complies with ORS 192.505 regarding separating exempt and nonexempt material for examination;
4. To the extent that LTD is not the custodian of records that have been requested, provides a statement to that effect;
5. To the extent that state or federal law prohibits LTD from acknowledging whether any requested record exists or that acknowledging whether a requested record would result in the loss of federal benefits or imposition of another sanction, provides a written statement to that effect, citing the state or federal law that LTD relies on, unless the written statement itself would violate state or federal law; and
6. If LTD asserts that one or more requested records are exempt from public disclosure, includes a statement that the requester may seek review of LTD's determination pursuant to ORS 192.450, 192.460, 192.465, 192.470, 192.480 and 192.490.

Section V. – Procedure for Inspecting Records at LTD

A requester must complete the Public Records Request Form, as set forth in Section II of this policy. A requester requesting to inspect records at LTD shall also call the Public Records Officer and indicate the number of people seeking to inspect the requested record(s) so that a conference room may be reserved. Once LTD has received and reviewed the request, the requester will be contacted when the records are ready for the requester's review. Fees will be charged in accordance with Section III, above.

A space will be provided to the requester for reviewing the public record(s). There will be an hourly charge for a staff person's time to supervise the requester's inspection of records. This fee must be paid in advance. Any pages to be copied should be marked by the requester with a post-it note, which LTD will provide.

When the requester has completed his/her review, the requester shall return the record(s) in the same order and condition as provided. The requester will be contacted when copies are available for pick-up. As set forth in Section III, pre-payment of fees will be required.

#### Section VI. – Requests for Information

It is important to distinguish between a request for information and a public records request. As articulated in the Attorney General's Public Records and Meetings Manual, Oregon Public Records Law does not impose on public bodies the duty to create public records.

LTD shall not create any new documents or customize any existing documents in response to a public records request. However, LTD may prepare and release a condensation from a record as permitted under ORS 192.423.

#### Section VII. – Review of Denials of Public Records

- A. Denial: Within five (5) business days of LTD's issuance of a denial or partial denial of the requester's public records request, the requester may petition the Public Records Officer in writing for a review of that decision. The petition must clearly identify the reasons the requester disagrees with LTD's denial. The Public Records Officer will provide the petition and any other relevant information to the General Manager, or his/her designee. The General Manager, or his/her designee, will promptly consider the petition and either affirm or reverse the denial.
- B. Appeal: If a public records request is denied, the person making the request may appeal the denial to the Lane County District Attorney's Office. If the Lane County District Attorney determines that disclosure is appropriate, LTD can disclose the records or challenge the District Attorney's decision in court.

#### Section VIII. – Document Retention

LTD shall comply with the requirements set forth in Oregon Administrative Rules Chapter 166, Division 150, pertaining to retention requirements for Special Districts.

**Exhibit 1.B**  
**Lane Transit District Public Record Request Fee Schedule**

**Section 1 – General**

ORS 192.440(4) authorizes LTD to establish fees associated with public records requests. Fees charged for the provision of requested public records shall be based on the actual costs to be incurred by LTD for processing public records requests, including, but not limited to, staff time costs and costs associated with materials used in processing the requests.

**Section 2 – Staff Time Charges**

Staff time costs shall include, but are not limited to, employee time spent while locating, reviewing, and copying records and supervising public inspection of records. Staff time costs shall be calculated at an hourly rate equivalent to the employee's salary plus benefits (computed at an hourly rate, 15-minute minimum) of each employee involved in processing the request.

**Section 3 – Copy Charges**

Costs for copies of public records shall be charged to the requestor as follows:

1. Standard Copies
  - a. Black & White: \$.05 per page
  - b. Color: \$0.12 per page
  - c. Oversized documents (larger than 11" x 17"): Actual cost
2. Tapes, DVDs, CDs
  - a. CDs and DVDs: \$3.00 (plus staff time)  
*(If video must be reviewed for confidentiality, an additional research charge may be incurred for this review.)*
  - b. Audio Tape - \$8.00 (plus staff time).  
*(If audio must be reviewed for confidentiality, an additional research charge may be incurred for this review.)*
3. Miscellaneous
  - a. Postage: Actual postage cost
  - b. Certifying Copy of Public Record - \$5.00

**Section 4 – Attorney Fees**

LTD may charge for attorney fees for the cost of time spent by an attorney in reviewing the public records, redacting material from the public records, or segregating the public records into exempt and nonexempt records.

## **Lane Transit District Public Records Request Form**

To request to inspect or receive a copy of a Lane Transit District ("LTD") record, complete this form and submit it to:

Lane Transit District  
Attn: Public Records Officer  
P.O. Box 7070, Springfield, OR 97475  
**E-mail: [recordsrequest@ltd.org](mailto:recordsrequest@ltd.org)**

The request should identify the requested records as specifically as possible. LTD may request additional information or clarification from the requester if necessary to expedite LTD's response to the request.

Name:	Firm/Company:
Address:	City/State/Zip:
Phone:	E-mail Address:
I am interested in: <input type="checkbox"/> inspecting <input type="checkbox"/> obtaining a copy of the following LTD records: <b><u>(Clearly identify the requested records as specifically as possible)</u></b> . I request an: <input type="checkbox"/> Electronic File <input type="checkbox"/> Hard Copy	
REQUEST DETAILS:	

**Inspection of public records:** Public records are available for inspection weekdays, between the hours of 9:00 a.m. and 4:00 p.m., excluding observed holidays. Please contact the Public Records Officer in advance to schedule an appointment. No person examining records may remove them from LTD or write on them, fold them, or otherwise alter their appearance.

**Public records fees:** LTD is authorized under public records laws to recover its costs of making records available including locating, retrieving, compiling and reviewing requested records, separating exempt material, supervising inspection of records, and duplicating, certifying and mailing records. Fees will be charged in accordance with LTD's Public Records Request Policy and Fee Schedule.

I have read and understand the above provisions, and by my signature, agree to abide by them.

Signed: \_\_\_\_\_ Date: \_\_\_\_\_



## AGENDA ITEM SUMMARY

**DATE OF MEETING:** February 19, 2020

**ITEM TITLE:** TRANSIT TOMORROW UPDATE

**PREPARED BY:** Tom Schwetz, Director of Planning and Development

**DIRECTOR:** Aurora Jackson, General Manager

**ACTION REQUESTED:** Information and Discussion

---

**PURPOSE:** To provide the Board an update regarding Transit Tomorrow's public engagement and to provide a further opportunity for the Board to discuss the recommendation approved by the Strategic Planning Committee (SPC) at the January SPC.

**ROLE OF THE BOARD:** The Board's role in this instance is to obtain information for a future decision.

**HISTORY:** Monthly, the Board of Director's has received updated regarding Transit Tomorrow's public engagement. This project continues to receive public comment and community attention. Staff will provide an update on meetings and presentations held in January and February. Staff will also provide information about future nonpublic meetings scheduled for organizations. Listed below are public meeting scheduled:

<b>February 11</b> Listening session 5:30-7:30pm Springfield City Hall Lobby 225 Fifth Street, Springfield	<b>March 18</b> Alternatives Presentation 5:30-7:30pm Board of Directors Meeting 3500 W. 17 <sup>th</sup> Ave, Eugene	<b>May 20</b> Public Hearing 5:30-7:30pm Board of Directors Meeting 3500 W. 17 <sup>th</sup> Ave, Eugene
<b>February 20</b> Listening session 5:30-7:30pm Home2Suites 102 W. 11th Avenue, Eugene	<b>March – May</b> Open Comment Period 5:30-7:30pm Board of Directors Meeting 3500 W. 17 <sup>th</sup> Ave, Eugene	<b>June 17</b> Board Final Action 5:30-7:30pm Board of Directors Meeting 3500 W. 17 <sup>th</sup> Ave, Eugene

At its January 7, 2020, meeting SPC discussed the Transit Tomorrow decision-making framework. The committee formed smaller groups to discuss the following questions:

1. Why should the community support a high ridership model?
2. How should LTD incorporate these reasons and values into a public involvement strategy?

Following small group discussion Ms. Rausch moved that the SPC recommend to the LTD Board the following:

- provide staff with a strong and clear directive to continue pursuing a higher ridership model,
- engage in an intentional and iterative public involvement process that:
  - presented the benefits of a higher ridership model,
  - proactively targets people who stand to gain or lose service from the proposal, as well as key stakeholders, and engages them in the process,
  - provides opportunities to give specific feedback on the proposed network change, and
  - incorporates this feedback into an updated version of the network,
  - includes holding another stakeholder forum.

The motion passed 8:0. A summary of the committee's discussion on this topic is provided in Attachment 1. The minutes of the January 7, 2020, meeting are provided in Attachment 2.

**CONSIDERATIONS:** Based on the SPC discussion in January, the Board may use SPC's recommendation when making their final decision and in directing the General Manager regarding Transit Tomorrow.

**ALTERNATIVES:** The Board may consider to SPC recommendation in part or not at all.

**NEXT STEPS:** Based on Board's direction provided at its November 2019 meeting, staff has begun the development of a second network focused on increased coverage service. Together with the original Ridership Network, this Increased Coverage Network would be taken out for public engagement pending a Board decision at its March 18, 2020, meeting. Following outreach and engagement, the Board would be asked to hold a public hearing on the two networks at its May 20, 2020, meeting. The Board's decision on these networks (or modifications to these networks) would be scheduled for its June 17, 2020, meeting.

**SUPPORTING DOCUMENTATION:**

- 1) Summary of SPC January 7, 2020, discussion on Transit Tomorrow Decision-Making Framework
- 2) Minutes of January 7, 2020, Strategic Planning Committee Meeting

**Attachment 1 - Summary of January 7, 2020, SPC discussion on  
Transit Tomorrow Decision Making Framework**

The committee formed smaller groups to discuss the following questions:

1. Why should the community support a high ridership model?
2. How should LTD incorporate these reasons and values into a public involvement strategy?

Responses to Question 1:

- The question might be: why *could* the community support a high ridership model? The community could support it because a majority would have more frequent, effective and efficient service that would support community goals such as reduced greenhouse gas emissions and VMT and more transportation options in the future.
- There were gaps in service in the current network.
- The Board should provide strong clear direction to staff to present the benefits of a new model in the public education process as well as acknowledge the challenges and potential negative impacts on some.
- Make it clear the proposed change would not result in a profit or loss to LTD. Services were not being reduced or consolidated to save money.
- Obtain input from schools and consider how the change would affect access for school-age children.
- Clarify what flexibility there was for changing the network design and when that could occur.
- Avoid gentrification, but promote sustainable growth in the community.

Responses to Question 2:

- Next steps in the public involvement process:
  - communicate the benefits of and reasons for moving to a higher ridership model
  - iterate and test the proposed network to determine where there were flaws and where changes could be made to make it work better for different parts of the community
- Create more stakeholder forums and make sure there was broad representation from all parts of the community.
- Take the time to work out problems in the high mode.
- Personalize the impact of the new model, don't just discuss data.
- The Board must decide if there is an opportunity to serve the community better and provide leadership by stating the reasons it wished to explore a high ridership model.
- Engage the community in a discussion of how service could be even better given the resources available.
- Clarity about what was being proposed, an iterative rollout process to obtain desired outcomes and the timelines was essential.
- Fine tune the conclusions reached at this stage with feedback to date and in the future.

Based on this discussion, the committee passed the following motion:

Ms. Rausch moved that the SPC recommend to the LTD Board the following:

- provide staff with a strong and clear directive to continue pursuing a higher ridership model,
- engage in an intentional and iterative public involvement process that:
  - presented the benefits of a higher ridership model,
  - proactively targets people who stand to gain or lose service from the proposal, as well as key stakeholders, and engages them in the process,
  - provides opportunities to give specific feedback on the proposed network change, and
  - incorporates this feedback into an updated version of the network.
  - hold another stakeholder forum

The motion passed 8:0.



## STRATEGIC PLANNING COMMITTEE MEETING

### LANE TRANSIT DISTRICT

Tuesday, January 7, 2020

Pursuant to notice given to *The Register-Guard* for publication on January 2, 2020, and distributed to persons on the mailing list of the District, the Strategic Planning Committee of the Lane Transit District held a meeting on Tuesday, January 7, 2020, beginning at 5:30 p.m., at the LTD Board Room, 3500 E. 17th Avenue, Eugene, Oregon.

Present: Amy Cabbage, Chair  
Leah Rausch, Vice Chair  
Lucy Vinis for Greg Evans  
Mike Eyster  
Matt Keeler for Lindsay Hayward  
Sheri Moore  
Emily Secord  
Rob Zako  
Aurora Jackson, LTD General Manager  
Camille Gandolfi, Clerk of the Board

Absent: Joe Berney  
Frannie Brindle  
Gerry Gaydos  
Sam Miller  
Carl Yeh

**CALL TO ORDER/ROLL CALL** — Ms. Cabbage convened the meeting of the Strategic Planning Committee (SPC) and called the roll.

**PRELIMINARY REMARKS FROM THE CHAIR** — Ms. Cabbage welcomed those present. She noted that a memorandum was distributed to committee members regarding their preferences for meeting time. Meetings would continue to be held on the first Tuesday of each month.

**ANNOUNCEMENTS AND ADDITIONS TO THE AGENDA** — None.

**AUDIENCE PARTICIPATION** — Ms. Cabbage invited comments from the audience.

**Linda Duggan**, Eugene, said that elimination of the #28 bus would greatly affected her family and neighbors. Some individuals would be unable to ride the bus. She said without a direct route to the University of Oregon and Lane Community College many students would also be affected. Cutting the other two routes in the neighborhood would leave a large section of the southeast neighborhood without service. That included two assisted living facilities, low-income housing, many apartment buildings and several schools. The proposed bus #20 would barely provide service. She said the current coverage model provided service to the general population, including elderly and disabled residents. She said access, equity and climate change consideration should be the focus, not just ridership. If neighborhood routes were discontinued more people would drive and drive a longer distance to corridors. Vehicle miles traveled should be part of LTD's plan. She said it was unrealistic to believe people with disabilities would be able

to rely on RideSource for their daily job commutes. She said she felt the proposed plan was discriminatory and asked that it be rethought.

**John Lepinski**, Eugene, questioned why the #28 bus was being eliminated when it was a critical line for many people. Elimination of the route would make it very difficult for seniors and those with disabilities to travel downtown.

Ms. Moore arrived at 5:40 p.m.

**Eleanor Lepinski**, Eugene, said her home was chosen because of its proximity to a bus line and others had made an investment in a home for that reason. The #28 bus provided access to downtown and elsewhere in the community. She said she was concerned about students and those with disabilities who depended on the bus for transportation. It was difficult to find another place to live in the current housing market. She said she was opposed to the proposed plan.

**Jess Roshack**, Eugene, spoke as a teacher and parent. She commended LTD for providing passes to students, but said she found it ironic that the director of transportation for the Eugene 4J School District had not been consulted during the public engagement phase of Transit Tomorrow or considered as a stakeholder in the process. She said she was concerned about the Transit Tomorrow proposed network for the same reasons cited by previous speakers. She said 4J was a school choice district and families had selected schools based on a student's ability to get there. She said changes to public transportation could result in social inequity when families had to rely on the bus and that option changed. She encouraged that changes to the system be made with a scalpel, not a bulldozer.

**Kathleen O'Gieblyn**, Eugene, said she worked for the Oregon Commission for the Blind and her job was to help clients obtain work. A key part of accessing and maintaining employment was bus transportation. She said RideSource was not a good option for a daily commute for work. She shared the personal anecdote of a client in south Eugene who depended on the bus to pursue his business activities.

#### **ITEMS FOR ACTION AT THIS MEETING**

**MOTION**    **Approval of Meeting Minutes** — Ms. Secord moved to approve the November 5, 2019, minutes as submitted. Mr. Eyster provided the second.

**VOTE**        The motion was approved as follows:  
                  YES: Cabbage, Eyster, Keeler, Moore, Rausch, Secord, Vinis, Zako (8)  
                  NAYS: None  
                  ABSTENTIONS: None  
                  EXCUSED: Berney, Brindle, Gaydos, Miller, Yeh (5)

#### **ITEMS FOR BOARD RECOMMENDATION**

There were no items.

#### **ITEMS FOR INFORMATION AT THIS MEETING**

**December Board Retreat Outcomes** — Ms. Jackson provided an overview of the December 18, 2019, LTD Board retreat. She said the first half of the day involved training for Board members by a representative of the Special Districts Association of Oregon (SDAO) and LTD's general counsel. The second half was focused on whether LTD's mission (why) statement still

resonated with the Board and the current how and why statements; those statements would provide a foundation for development of LTD's strategic business plan.

Ms. Jackson said the Board felt there were key words missing from those statements and there had been many changes since they were adopted in 2014, particularly with respect to technology and mobility. She said staff would begin to develop language more reflective of what transportation was today and would be in the future for the Board to consider. Those statements, once adopted, would drive the District's strategies. She said the updated statements would be presented to the SPC to determine if they adequately reflected what the community expected of LTD.

Ms. Jackson said a number of topics were placed in the "parking lot" for future discussion. Those topics were:

- technology and mobility
- community perception of LTD as a social service for the state transportation system
- technology and data
- public/private partnerships
- finance training and planning (Budget Committee)
- SPC feedback on LTD's communication
- resilience and emergency preparedness
- expansion of how statements related to foreshadowing mobility options, telegraphing the safety of a multi-modal system, communicate all of LTD's activities

Ms. Secord said some topics had been designated for future Board work sessions and others would be referred to the SPC for discussion and recommendations.

In response to a question from Mr. Zako, Ms. Jackson said the Board was interested in modifying the why statement to address mobility/transportation. She said staff would be asking for additional direction from the Board.

**Transit Tomorrow Decision-Making Framework** — Ms. Rausch reviewed the previous SPC recommendations, a summary of which was included in the agenda packet. She said the Board agreed with the committee's recommendation to take more time to consider the service changes in the proposed network and undertake a robust public education and engagement strategy. She said a public education and engagement strategy to build community support for a high ridership model would be the focus of the SPC's discussions, including reasons to support a high ridership network and how that linked to other community initiatives and values. She said she hoped the outcomes would be recommendations that connected values to tangible next steps in public involvement.

Ms. Rausch said the committee would form smaller groups to discuss the following questions:

1. Why should the community support a high ridership model?
2. How should LTD incorporate these reasons and values into a public involvement strategy?

Responses to Question 1:

- The question might be: why *could* the community support a high ridership model? The community could support it because a majority would have more frequent, effective and

efficient service that would support community goals such as reduced greenhouse gas emissions and VMT and more transportation options in the future.

- There were gaps in service in the current network.
- The Board should provide strong clear direction to staff to present the benefits of a new model in the public education process as well as acknowledge the challenges and potential negative impacts on some.
- Make it clear the proposed change would not result in a profit or loss to LTD. Services were not being reduced or consolidated to save money.
- Obtain input from schools and consider how the change would affect access for school-age children.
- Clarify what flexibility there was for changing the network design and when that could occur.
- Avoid gentrification, but promote sustainable growth in the community.

Responses to Question 2:

- Next steps in the public involvement process:
  - communicate the benefits of and reasons for moving to a higher ridership model
  - iterate and test the proposed network to determine where there were flaws and where changes could be made to make it work better for different parts of the community
- Create more stakeholder forums and make sure there was broad representation from all parts of the community.
- Take the time to work out problems in the high mode.
- Personalize the impact of the new model, don't just discuss data.
- The Board must decide if there is an opportunity to serve the community better and provide leadership by stating the reasons it wished to explore a high ridership model.
- Engage the community in a discussion of how service could be even better given the resources available.
- Clarity about what was being proposed, an iterative rollout process to obtain desired outcomes and the timelines was essential.
- Fine tune the conclusions reached at this stage with feedback to date and in the future.

Ms. Cubbage said it appeared the committee still supported a high ridership model and urged the Board to provide strong direction to staff to communicate the potential benefits of that model during the public engagement process. People should be engaged on how public transportation could be improved for them, reach key stakeholders and use feedback to refine the network design. Timelines should be clearly communicated.

Ms. Moore said the benefits were identified as adding evening and weekend service, but the cost of adding those benefits should be considered. She said the community should know about the issues that LTD was grappling with in order to reach a long term goal.

Mayor Vinis said she felt that the data showing increased ridership was a powerful message to the community.

Ms. Jackson explained that staff could not advocate for something to the community, such as a high ridership model, unless directed to do so by the Board; otherwise staff could present only facts. If it was the committee's recommendation that the Board provide strong direction to staff with respect to advocacy, they should state that.

Mayor Vinis commented that a discussion of tradeoffs was not good messaging and talking about increased ridership among people who were high transit users was not advocacy, it was a fact. She said she felt the discussion should not be about tradeoffs and winners and losers; it should be about increasing use of transit and making the system as responsive as possible to the community. She said there would be neighborhoods that experienced a shift in service, but that happened often when LTD had to make changes in service. LTD was trying to create benefits across the community and had done the work to identify how that could best be done in a changing transportation landscape.

Mr. Zako said feedback during the two-year Transit Tomorrow process had supported ridership and the SPC should recommend to the Board that it embrace that and direct staff to advocate for it. He said it should be acknowledged that the proposed network had some painful features and LTD would continue to work on those. He agreed the Board needed to set direction for staff. He said 95 percent of the community was not engaged in the conversation about a transit model and the next step was for the Board to direct that a public outreach and education campaign should reach the entire community.

Mr. Eyster said the committee should be clear that its recommendation to the Board was to adopt the high ridership model based on community feedback that higher ridership and more productivity was the right direction.

Ms. Rausch summarized that the SPC recommended the following to the LTD Board:

1. Provide staff with a strong and clear directive to continue pursuing a higher ridership model,
2. engage in an intentional and iterative public involvement process that:
  - Present the benefits of a higher ridership model, and
  - Proactively target people who stand to gain or lose from the proposal and go directly to them and engage them in the process.
  - Provided the opportunity for the community to provide feedback on the proposed network change.
  - Incorporate community feedback into a more refined model.

Ms. Secord expressed concern with extending the Transit Tomorrow timeline too far into the future.

Director of Specialized Services Cosette Rees said based on the November discussions by the SPC and Board, staff had developed the following schedule:

March 2020 - provide an alternative to the Board, including some options to potentially mitigate some of the lost coverage under the proposed network, and open a public comment period

May 2020 - hold a public hearing on proposed alternatives

June 2020 - LTD Board would adopt a final transit network for implementation

February 2021 - new service would be implemented

Ms. Rees explained that before and between those milestones there would be an engaged conversation with the community to educate about the reasons for considering a higher ridership model and prepare people to provide input to the Board.

Mr. Zako said LTD should take as long as necessary to gain community support. He wanted to see more details on the public engagement process at the SPC's February or March 2020 meeting.

Assistant General Manager Service Delivery Mark Johnson said extending the public engagement process many more months could add \$300,000 in costs. He said the next three months would be dedicated to a robust outreach and engagement strategy.

Director of Planning and Development Tom Schwetz said it would be helpful to the Board if the SPC could define how to determine broad community support.

Mr. Eyster said he was not certain the criteria should be community support. He said the past two years had determined that productivity and ridership was a higher priority than it had been in the past. There would be some in the community who would be unhappy regardless of what was implemented. The goal was to be sure as much public input as possible had been obtained and it was incorporated into the final product.

Mr. Zako suggested identifying the 50 organizations, interests, and segments of the community most affected by the proposed changes and invite them to a stakeholder forum in May to review the latest iteration of a network design. If most of the stakeholders supported the design that could be taken as an indication of community support.

Ms. Rausch moved that the SPC recommend to the LTD Board the following:

- provide staff with a strong and clear directive to continue pursuing a higher ridership model,
- engage in an intentional and iterative public involvement process that:
  - presented the benefits of a higher ridership model,
  - proactively targets people who stand to gain or lose service from the proposal, as well as key stakeholders, and engages them in the process,
  - provides opportunities to give specific feedback on the proposed network change, and
  - incorporates this feedback into an updated version of the network.

Mr. Eyster provided the second.

Mr. Zako offered an amendment to add the recommendation to hold another stakeholder forum.

Mr. Eyster accepted the amendment. The motion passed 8:0.

**WRITTEN REPORTS AND UPDATES** — There were no questions or comments.

**NEXT/FUTURE MEETING AGENDAS** — The next agenda setting meeting was scheduled for January 8, 2020, at 1:00 p.m.

**ADJOURNMENT** — Ms. Cabbage adjourned the meeting at 7:30 p.m.

*(Recorded by Lynn Taylor)*

**Lane Transit District  
Revenue and Expenditure by Fund**

DRAFT

Fiscal Year: P6 2020 December 31, 2019

Year to date through: 12/31/2019

	Annual Budget	P6			
		YTD Budget	YTD Actuals	% of Budget	YTD B/(W) than Budget
					(pts)      \$\$

**GENERAL FUND**

General Fund Resources	63,971,785	37,263,155	38,084,905	60%	10 pts	821,750
General Fund Expenditures	63,971,785	27,537,678	32,915,951	51%	-1 pts	(5,378,273)
General Fund Revenues higher/(lower) than	0	9,725,477	5,168,954			
<p><b>Resources</b> net of expenditures are higher than budget by <b>\$5.2M</b>, primarily due to: 1) higher than budgeted beginning working capital (<b>\$3.7M</b>), 2) timing of payroll taxes (\$1.3M) and lower operating expenditures (<b>\$3.3M</b>). This positive net resource impact is partially offset by lower grant assistance December YTD due to grant assistance timing of \$3.9M. The preventative maintenance grant is in the application process and STIF expenditures for increased service has not yet been incurred. Payroll taxes are higher than budget due to timing. Payroll taxes peak in August, Nov, Feb &amp; May.</p> <p><b>Expenditures</b> are favorable to budget by <b>\$3.5M</b>, inclusive of the operating reserve (not appropriated). Excluding this reserve, expenditures are <b>\$3.2M</b> lower than budget. This is due to timing of STIF funded service increases, retirement payouts and VEBA payments (Jan)</p>						

**MEDICAID FUND**

Medicaid Fund Resources	12,101,233	6,050,617	5,320,510	44%	-6 pts	(730,106)
Medicaid Fund Expenditures	12,101,233	6,050,617	5,963,872	49%	1 pts	86,745
Accessible Services Fund Revenues higher/(lower) than expenditures	0	0	(643,362)			
<p>Expenditures exceed resources <b>\$0.6M</b> due to timing. There is typically a ~6 (~\$800K) week lag between expenditures and claims reimbursement. Excluding beginning working capital, shortage is aligned with the 6 week lag.</p>						

**Lane Transit District  
Revenue and Expenditure by Fund**

**Fiscal Year: P6 2020 December 31, 2019**

DRAFT

Year to date through: 12/31/2019

	Annual Budget	P6				
		YTD Budget	YTD Actuals	% of Budget	YTD B/(W) than Budget	
					(pts)	\$\$

**SPECIALIZED SERVICES FUND**

Accessible Services Fund Resources	9,649,438	4,824,719	3,829,714	40%	-10 pts	(995,005)
Accessible Services Fund Expenditures	9,649,438	4,824,719	3,003,851	31%	19 pts	1,820,868
Accessible Services Fund Revenues higher/(lower) than expenditures	0	0	825,863			

Resources exceed expenditures by \$587K. Excluding beginning working capital and the general fund transfer, resources (\$1.7M) are below expenditures (\$3M) due to reimbursement timing. Budget for specialized services is 23% higher than FY19 budget in anticipation of the new Mentor Oregon (MO) and Full Access brokerage (FAB) clients as well as a full year of Mobility on Demand services in Cottage Grove and Eugene and STIF funded projects (e.g. SLW transit demand plan, STIF program administration). To date, no new clients from MA or FAB have used the service.

**P2P FUND**

P2P Fund Resources	1,631,320	815,660	301,691	18%	-32 pts	(513,969)
P2P Fund Expenditures	1,631,320	815,660	383,502	24%	26 pts	432,158
P2P Fund Revenues higher/(lower) than expenditures	0	0	(81,810)			

Expenditures are roughly equal to resources. Excluding beginning working capital, expenditures exceed resources by \$314K due to grant reimbursement timing. A portion of this reimbursement is related to drawdowns that have not yet been executed/transferred have not been completed (Bike Parking, Outreach [Assistants], and SRTS Regional).



**Lane Transit District  
Revenue and Expenditure by Fund**

Fiscal Year: P6 2020 December 31, 2019

DRAFT

Year to date through: 12/31/2019

	Annual Budget	P6			
		YTD Budget	YTD Actuals	% of Budget	YTD B/(W) than Budget
					(pts)      \$\$

**CAPITAL PROJECTS FUND**

Capital Projects Fund Resources	26,946,146	13,473,073	19,095,641	71%	21 pts	(513,969)
Capital Projects Fund Expenditures	26,946,146	13,473,073	1,531,348	6%	44 pts	11,941,725
Capital Projects Fund Revenues higher/(lower) than expenditures	0	0	17,564,293			

Resources exceed expenditures by \$17.6M due to beginning working capital which represents match required for grant funded projects. Expenditures exceeded resources excluding beginning working capital by \$1.2M. Major projects comprising the FY20 expenditures are: 1) McVay Station \$0.4M, 2) Santa Clara Transit Station \$0.3M and 3) Mobility on demand vehicles \$0.2M. The drawdown in October was for \$2.5M. The majority of the drawdown related to FY19 expenditures.

# FY20 Resources

	FY20 Adopted Budget RESOLUTION NO. 2019-05-15-029 May 15, 2019	FY20 YTD Budget 31-Dec-19	FY20 Actuals as of: 31-Dec-19	Better/(Worse) than Budget	Description
<b>GENERAL FUND</b>					
<b>Beginning Working Capital</b>	\$ 10,560,451	\$ 10,560,451	\$ 14,295,597	\$ 3,735,146	Based on FY19 CAFR
<b>Operating Revenues</b>					
Cash Fares & Passes	3,770,379	1,885,190	1,948,885	63,696	Roughly in line with budget
Group Passes	2,191,422	1,095,711	908,537	(187,174)	Seasonality - lower LCC & UO students July - Sept; FY20 is lower than FY19 due to lower UO/ASUO service fee (\$13k/mo lower). Lower group pass purchases as a result of higher non-profit discounts will be offset by STIF grant reimbursements
Advertising	300,000	150,000	366,667	216,667	\$367K is the minimum annual guarantee for FY20.
Special Services	378,563	189,282	300,693	111,411	Roughly in line with budget given seasonal programs (UO Football and Country Fair) are on target to budget for the year, which is seasonally complete
<b>Total Operating Revenues</b>	<b>\$ 17,200,815</b>	<b>\$ 13,880,633</b>	<b>\$ 17,820,379</b>	<b>\$ 3,939,746</b>	
<b>Nonoperating Revenues</b>					
Payroll Taxes	36,179,910	18,089,955	19,351,314	1,261,359	Timing as peak is in August, Nov, Feb & May. On track to hit budget based on prior YTD results. Dec FY19 YTD was 49% of final actual vs. Nov FY20 YTD at 53% of FY20 adopted budget.
Self-employment Taxes	1,920,985	960,493	332,244	(628,248)	Timing. ~\$50K higher than prior year same time. Self-employment taxes are difficult to predict as most payments are made in April.
State-in-Lieu	405,038	202,519	250,425	47,906	~\$50K higher than same time in the prior year. Slightly higher than budget
Grant Assistance	7,700,000	3,850,000	0	(3,850,000)	Timing. Grant assistance is for PM (\$4.2M) & House Bill 2017 STIF (\$3.5M). New PM grant is in the application process. STIF expenditures for increased service have not yet been incurred. See savings on the expenditure side as well
Miscellaneous	272,414	136,207	201,196	64,989	Roughly in line with budget. SAIF Year-end dividend of \$77K is the minor increase
Interest	286,696	143,348	129,346	(14,002)	Roughly in line with budget. Higher balance in FY20 YTD than in FY19 coupled with a higher interest rate 2.57% (FY20) vs. 2.25% (FY19)
Sale of Assets	5,927	0	0	-	
<b>Total Non-operating</b>	<b>\$ 46,770,970</b>	<b>\$ 23,382,522</b>	<b>\$ 20,264,526</b>	<b>\$ (3,117,995)</b>	
<b>Total General Fund Resources</b>	<b>\$ 63,971,785</b>	<b>\$ 37,263,155</b>	<b>\$ 38,084,905</b>	<b>\$ 821,750</b>	
<b>SPECIALIZED SERVICES FUND</b>					
Beginning Working Capital	498,262	498,262	597,637	99,375	Based on FY19 CAFR
Operating Revenues	6,139,964	3,069,982	1,726,471	(1,343,511)	Reimbursement timing. Expenditures to date are \$1.6M. P5 FY19 YTD, reimbursement of expenditures was 33% vs. FY20 P5 YTD with reimbursement of expenditures at 45%
Transfer from the General Fund	3,011,212	1,505,606	1,505,606	-	As budgeted. Updated when CAFR published
<b>Total Resources</b>	<b>\$ 9,649,438</b>	<b>\$ 5,073,850</b>	<b>\$ 3,829,714</b>	<b>\$ (1,244,136)</b>	
<b>MEDICAID FUND</b>					
Beginning Working Capital	132,000	132,000	5,831	(126,169)	Based on FY19 CAFR
Operating Revenues	11,744,230	5,872,115	5,202,178	(669,937)	6 week lag between expenditure and claims reimbursement. Claims through November totaled \$3.8M resulting in a expenditure to revenue shortage of \$351K, below a 6 week lag
Transfer from the General Fund	225,003	112,502	112,502	-	As budgeted
<b>Total Resources</b>	<b>\$ 12,101,233</b>	<b>\$ 6,116,617</b>	<b>\$ 5,320,510</b>	<b>\$ (796,106)</b>	
<b>POINT2POINT FUND</b>					
Beginning Working Capital	541,981	270,991	231,774	(39,217)	Based on FY19 CAFR
Operating Revenues	1,089,339	544,670	69,917	(474,752)	Reimbursement timing. Expenditures through December total \$384K a portion of which is for grants not yet executed/transferred (Bike Parking, Outreach [Assistants], and SRTS Regional). There is also a pending drawdown that was to be completed in January but was delayed due to access issues as a result of Finance staff turnover.
Transfer from the General Fund	-	-	-	-	As budgeted
<b>Total Resources</b>	<b>\$ 1,631,320</b>	<b>\$ 815,660</b>	<b>\$ 301,691</b>	<b>\$ (513,969)</b>	
<b>CAPITAL PROJECTS FUND</b>					
Beginning Working Capital	15,078,817	15,078,817	18,726,518	3,647,701	Based on FY19 CAFR
Grants	11,867,329	5,933,665	369,123	(5,564,541)	\$1.5 M of expenditures through December. Drawdown was made in Sept for \$272K. Federal system opened for drawdown at the end of October. Drawdown of \$2.5M was made at the end of Oct, but the majority of dollars were for prior year expenditures accrued for at FY19 year-end. There is also a pending drawdown that was to be completed in January but was delayed due to access issues as a result of Finance staff turnover.
Transfer from the General Fund	-	-	-	-	As budgeted
<b>Total Resources</b>	<b>\$ 26,946,146</b>	<b>\$ 21,012,482</b>	<b>\$ 18,095,641</b>	<b>\$ (2,916,845)</b>	

## FY20 Expenditures

	FY20 Adopted Budget RESOLUTION NO. 2019-05-15-029 May 15, 2019	FY20 YTD Budget 31-Dec-19	FY20 Actuals as of: 31-Dec-19	Better/(Worse) than Budget	Description
<b>GENERAL FUND - OPERATING</b>					
Transit Services	\$ 51,339,141	\$ 25,669,571	\$ 22,401,414	\$ 3,268,156	Personnel services are lower than budgeted due to timing of STIF funded service increases, VEBA payments (Jan) and retirement payouts
<b>GENERAL FUND - NON-OPERATING</b>					
Transfer to Specialized Services Fund	3,011,212	1,505,606	1,505,606	-	- As budgeted
Transfer to Medicaid Fund	225,003	112,502	112,502	-	- As budgeted
Transfer to Point2point Fund	-	-	-	-	- As budgeted
Transfer to Capital Projects Fund	-	-	-	-	- As budgeted
Operating Contingency	500,000	250,000	-	250,000	Contingency for FY20
Total Non-operating	\$ 3,736,215	\$ 1,868,108	\$ 1,618,108	\$ 250,000	
Operating Reserve	\$ 8,896,429				- Not authorized to use in FY20
<b>Total General Fund</b>	<b>\$ 63,971,785</b>	<b>\$ 27,537,678</b>	<b>\$ 32,915,951</b>	<b>\$ (5,378,273)</b>	
<b>SPECIALIZED SERVICES FUND</b>					
Transit Services	9,187,018	4,593,509	3,003,851	1,589,658	P6 FY19 expenditures were 46% (\$2.7 M) of actuals. P6 FY20 expenditures are 32.7% of budget. FY20 expenditures are higher than last year, but lower than budget. Budget for FY20 is higher in anticipation of new Mentor Oregon and Full Access Brokerage clients using this service. To date, no new clients have used the service.
Operating Contingency	-	-	-	-	-
Operating Reserve	462,420	-	-	-	- Not authorized to use in FY20
<b>Total Accessible Services Fund</b>	<b>\$ 9,649,438</b>	<b>\$ 4,593,509</b>	<b>\$ 3,003,851</b>	<b>\$ 1,589,658</b>	
<b>MEDICAID FUND</b>					
Transit Services	12,031,375	6,015,688	5,963,872	51,816	Slightly higher than YTD P6 FY19 spend but in alignment with FY20 budget. P6 FY19 YTD spend was at \$5.9 M vs. \$6 M in FY20.
Operating Contingency	-	-	-	-	- Contingency for FY20
Operating Reserve	69,858	-	-	-	-
<b>Total Medicaid Fund</b>	<b>\$ 12,101,233</b>	<b>\$ 6,015,688</b>	<b>\$ 5,963,872</b>	<b>\$ 51,816</b>	
<b>POINT2POINT FUND</b>					
Transit Services	1,354,716	677,358	383,502	293,856	Payment & project timing. Below budgeted spend
Operating Contingency	244,604	122,302	-	122,302	Contingency for FY20
Operating Reserve	32,000				
<b>Total Point2point Fund</b>	<b>\$ 1,631,320</b>	<b>\$ 799,660</b>	<b>\$ 383,502</b>	<b>\$ 416,158</b>	
<b>CAPITAL PROJECTS FUND</b>					
Capital Outlay	17,009,803	8,504,902	1,531,348	6,973,553	Payment & project timing. Significant expenditures to date are for:1) Franklin EmX transit station, 2) Santa Clara Transit Station and 3) Mobility on demand vehicles
Capital Reserve	9,936,343		-		- Not authorized to use in FY20
<b>Total Capital Projects Fund</b>	<b>\$ 26,946,146</b>	<b>\$ 8,504,902</b>	<b>\$ 1,531,348</b>	<b>\$ 6,973,553</b>	



## Check History Listing

1/31/2020 02:59 PM  
Page 1 of 6

<u>Check #</u>	<u>Date</u>	<u>Vendor</u>	<u>Check Amount</u>
102790	01/02/2020	ACTION FINANCIAL SERVICES	261.10
102791	01/02/2020	AMERICAN FAMILY LIFE	1,509.07
102792	01/02/2020	BARRETT BUSINESS SERVICES INC	920.00
102793	01/02/2020	CANNON LAW ASSOCIATES	504.76
102794	01/02/2020	CHAPTER 13 TRUSTEE	415.39
102795	01/02/2020	EUGENE WATER & ELECTRIC BOARD	1,631.01
102796	01/02/2020	KL2 CONNECTS, LLC	950.00
102797	01/02/2020	LIFEMAP ASSURANCE COMPANY	1,582.03
102798	01/02/2020	OREGON DEPARTMENT OF REVENUE	1,099.44
102799	01/02/2020	SELECTEMP CORPORATION	5,974.54
102800	01/02/2020	WHITE BIRD CLINIC	6,979.33
102801	01/02/2020	CAIC PRIMARY	1,549.63
102802	01/02/2020	KUHN INVESTMENTS, INC.	5,304.85
102803	01/02/2020	LTD & ATU PENSION TRUST	103,637.73
102804	01/02/2020	LTD EMPLOYEES FUND	160.00
102805	01/02/2020	LTD SALARIED EMP. PENSION PLAN	15,218.25
102806	01/02/2020	MEDICAL TRANSPORTATION MGT    November 2019    admin & brokerage costs	1,266,853.52
102807	01/02/2020	MODA HEALTH	21,479.50
102808	01/02/2020	NINFA'S ELITE CORPORATION                      Janitorial services for November	71,200.36
102809	01/02/2020	PRE-PAID LEGAL SERVICES INC.	254.25
102810	01/02/2020	UNITED WAY OF LANE COUNTY	704.00
102811	01/09/2020	A-1 AUTO GLASS	230.00
102812	01/09/2020	A-1 FIRE PROTECTION	680.00
102813	01/09/2020	THERESA M BRAND	99.00
102814	01/09/2020	WINONA J CARLSON	135.00
102815	01/09/2020	CENTURY LINK	346.35
102816	01/09/2020	CINTAS CORPORATION	3,364.86
102817	01/09/2020	CITY OF EUGENE	2,062.00
102818	01/09/2020	COMCAST	161.00
102819	01/09/2020	CROCKETTS INTERSTATE TOWING	250.00
102820	01/09/2020	DEFENSIVE FIREARMS INSTRUCTION	80.00
102821	01/09/2020	DISH NETWORK	117.03
102822	01/09/2020	ERGOMETRICS & APPLIED	145.00
102823	01/09/2020	EUGENE WATER & ELECTRIC BOARD	681.64
102824	01/09/2020	FASTENAL COMPANY	768.46
102825	01/09/2020	FEDEX EXPRESS SHIPPING	38.06
102826	01/09/2020	CODY B FRANZ	99.00
102827	01/09/2020	LILE INTERNATIONAL COMPANIES	160.00
102828	01/09/2020	DON NORDIN	398.75
102829	01/09/2020	NORTHWEST NATURAL GAS	8,259.63
102830	01/09/2020	OFFICE DEPOT	154.63
102831	01/09/2020	OIL PRICE INFORMATION SERVICE	284.00
102832	01/09/2020	OREGON STATE POLICE	69.25
102833	01/09/2020	PETERSON TRUCKS INC.	812.86
102834	01/09/2020	KATE REID	694.00
102835	01/09/2020	RG MEDIA COMPANY	102.50
102836	01/09/2020	SAFETY-KLEEN SYSTEMS, INC.	906.58
102837	01/09/2020	SAGE SOFTWARE, INC.	8,426.34
102838	01/09/2020	SANIPAC	911.85
102839	01/09/2020	SPEARHEAD VALUATION GROUP, LLC	2,500.00
102840	01/09/2020	SPRINGFIELD UTILITY BOARD	0.00
102841	01/09/2020	SPRINGFIELD UTILITY BOARD	15,802.59
102842	01/09/2020	STAPLES BUSINESS ADVANTAGE	240.25
102843	01/09/2020	TRI-COUNTY CHAMBER OF COMMERCE	255.00

apckhist.rpt



## Check History Listing

1/31/2020 02:59 PM  
Page 2 of 6

<u>Check #</u>	<u>Date</u>	<u>Vendor</u>	<u>Check Amount</u>
102844	01/09/2020	VANNER, INC. electrical rebuilds	10,056.03
102845	01/09/2020	VERIZON WIRELESS	362.02
102846	01/09/2020	WILLAMALANE PARK & RECREATION	528.47
102847	01/09/2020	WYATT'S TIRE COMPANY	798.20
102848	01/09/2020	CARL YEHL	1,976.77
102849	01/09/2020	THE AFTERMARKET PARTS COMPANY LLC	0.00
102850	01/09/2020	THE AFTERMARKET PARTS COMPANY LLC	7,532.11
102851	01/09/2020	BEDFORD FALLS, LLC	10,000.00
102852	01/09/2020	BPA VEBA-HRA SERVICES	83.00
102853	01/09/2020	BROWN CONTRACTING, INC. Franklin Blvd construction	34,063.42
102854	01/09/2020	CENTRO LATINO AMERICANO	136.80
102855	01/09/2020	CUMMINS NORTHWEST, INC.	0.00
102856	01/09/2020	CUMMINS NORTHWEST, INC.	0.00
102857	01/09/2020	CUMMINS NORTHWEST, INC. Bus parts	130,745.65
102858	01/09/2020	DEPARTMENT OF HUMAN SERVICES October Medicaid non-medical services	47,677.51
102859	01/09/2020	EUROFINS ANA LABORATORIES, INC	572.30
102860	01/09/2020	GILLIG CORPORATION	19,774.13
102861	01/09/2020	GRACE TOWING, LLC	334.00
102862	01/09/2020	GRAINGER INC	0.00
102863	01/09/2020	GRAINGER INC	5,408.90
102864	01/09/2020	KUHN INVESTMENTS, INC.	12,424.26
102865	01/09/2020	LTD SALARIED EMP. PENSION PLAN	88,052.00
102866	01/09/2020	MODA HEALTH	2,421.95
102867	01/09/2020	MOHAVE AUTO PARTS, INC.	598.90
102868	01/09/2020	MOTION & FLOW CONTROL PRD, INC	22.07
102869	01/09/2020	MUNCIE TRANSIT SUPPLY	333.77
102870	01/09/2020	NEOPART TRANSIT LLC	1,327.75
102871	01/09/2020	OGLETREE, DEAKINS, NASH, SMOAK	1,157.00
102872	01/09/2020	PACIFIC POWER GROUP, LLC	12,882.37
102873	01/09/2020	PARKEON, INC.	2,590.00
102874	01/09/2020	RICOH USA, INC.	1,483.21
102875	01/09/2020	ROADRUNNER DELIVERY	434.70
102876	01/09/2020	ROMAINE ELECTRIC CORP	1,250.00
102877	01/09/2020	SMITH DAWSON & ANDREWS, INC.	2,500.00
102878	01/09/2020	TOUCHPOINT NETWORKS LLC	180.00
102879	01/09/2020	TYREE OIL, INC.	30.00
102880	01/09/2020	UPWARD, INC.	2,137.00
102881	01/09/2020	WOODBURY ENERGY CO. INC. Diesel	104,155.27
102882	01/14/2020	CITY OF EUGENE	897.07
102883	01/16/2020	ACTION FINANCIAL SERVICES	265.19
102884	01/16/2020	AMAL TRANSIT UNION #757	15,711.30
102885	01/16/2020	THE BUS COALITION, INC.	4,500.00
102886	01/16/2020	CANNON LAW ASSOCIATES	570.84
102887	01/16/2020	CENTURY LINK	2,734.41
102888	01/16/2020	CHAPTER 13 TRUSTEE	415.39
102889	01/16/2020	CINTAS CORPORATION	1,594.22
102890	01/16/2020	EUGENE SCHOOL DISTRICT 4J	1,080.00
102891	01/16/2020	EUGENE WATER & ELECTRIC BOARD	0.00
102892	01/16/2020	EUGENE WATER & ELECTRIC BOARD	8,334.64
102893	01/16/2020	EUGENE WATER & ELECTRIC BOARD SCTS design coordination	69,954.20
102894	01/16/2020	EUGENE WATER & ELECTRIC BOARD SCTS - installation of water meter	25,282.00
102895	01/16/2020	FASTENAL COMPANY	173.00
102896	01/16/2020	LLC FUSSY'S @ VALLEY RIVER PLAZA	81.60
102897	01/16/2020	GRACE TOWING, LLC	334.00

apckhist.rpt



## Check History Listing

1/31/2020 02:59 PM  
Page 3 of 6

<u>Check #</u>	<u>Date</u>	<u>Vendor</u>	<u>Check Amount</u>
102898	01/16/2020	HARRIS DESIGN & PRINT, INC.	458.96
102899	01/16/2020	HEYMAN'S ENTERPRISES, LTD	79.50
102900	01/16/2020	HOHBACH-LEWIN, INC.	1,877.50
102901	01/16/2020	AURORA E. JACKSON	481.00
102902	01/16/2020	MCKENZIE SEW-ON	273.00
102903	01/16/2020	MID-STATE INDUSTRIAL SERVICE	525.75
102904	01/16/2020	MOTOR VEHICLES DIVISION	3.00
102905	01/16/2020	NORTHWEST NATURAL GAS	1,554.97
102906	01/16/2020	OREGON DEPARTMENT OF REVENUE	1,116.35
102907	01/16/2020	PACIFICSOURCE ADMINISTRATORS,	327.00
102908	01/16/2020	PROTECTIVE SERVICE LLC	832.64
102909	01/16/2020	RAYMOND HANDLING CONCEPTS CORP 1 GEM Electric E6 MOD vehicle	53,280.00
102910	01/16/2020	RG MEDIA COMPANY	132.50
102911	01/16/2020	SANIPAC	2,674.90
102912	01/16/2020	SPRINGFIELD CHAMBER COMMERCE	5,500.00
102913	01/16/2020	SPRINGFIELD UTILITY BOARD	2,348.72
102914	01/16/2020	TANK TESTERS, LLC	640.00
102915	01/16/2020	THYSENKRUPP ELEVATOR	693.80
102916	01/16/2020	WHITE BIRD CLINIC	6,322.36
102917	01/16/2020	WILLAMALANE PARK & RECREATION	516.67
102918	01/16/2020	WSTA	5,000.00
102919	01/16/2020	WYATT'S TIRE COMPANY	369.00
102920	01/16/2020	THE AFTERMARKET PARTS COMPANY LLC	147.40
102921	01/16/2020	CELTIS VENTURES, INC.	365.00
102922	01/16/2020	THE ENVIRONMENT CENTER FOR TRANSPORTATION AND	1,034.34
102923	01/16/2020	CHAVES CONSULTING, INC.	370.20
102924	01/16/2020	CUMMINS NORTHWEST, INC.	1,125.00
102925	01/16/2020	EAN HOLDINGS, LLC	7,455.00
102926	01/16/2020	FIELDPRINT, INC.	37.50
102927	01/16/2020	GRAINGER INC	482.78
102928	01/16/2020	JERRY'S HOME IMPROVEMENT CTR	196.63
102929	01/16/2020	LANE COUNCIL OF GOVERNMENTS MOD EMGO operations	109,380.56
102930	01/16/2020	LTD & ATU PENSION TRUST	107,626.65
102931	01/16/2020	LTD SALARIED EMP. PENSION PLAN	15,053.31
102932	01/16/2020	MODA HEALTH	6,823.60
102933	01/16/2020	NEW FLYER OF AMERICA, INC, Engine maintenance training	10,080.00
102934	01/16/2020	NINFA'S ELITE CORPORATION	71,479.41
102935	01/16/2020	NORTH COAST ELECTRIC	1,089.96
102936	01/16/2020	ONE CALL CONCEPTS, INC.	39.60
102937	01/16/2020	OXLEY & ASSOCIATES, INC.	5,000.00
102938	01/16/2020	PACIFIC ARMORED INC.	988.00
102939	01/16/2020	PACIFICSOURCE HEALTH PLANS	587,570.81
102940	01/16/2020	PT3 INC.	27,228.75
102941	01/16/2020	SCOFIELD ELECTRIC CO.	1,281.00
102942	01/16/2020	SECURANCE LLC	8,680.00
102943	01/16/2020	AKA: SENIOR WHEELS, INC. SOUTH LANE WHEELS	1,468.45
102944	01/16/2020	THORP, PURDY, JEWETT, URNESS,	7,203.20
102945	01/16/2020	TRAPEZE ITS USA, LLC support for 10 workstations and 198 employees from 2/1/20 - 1/31/21	46,904.00
102946	01/16/2020	UNITED WAY OF LANE COUNTY	704.00
102947	01/16/2020	UNIVERSAL FIELD SERVICES, INC.	3,702.60
102948	01/16/2020	VISION SERVICE PLAN	4,534.79
102949	01/16/2020	WANNAMAKER CONSULTING, INC.	4,160.00
102950	01/23/2020	CARAHSOFT TECHNOLOGY CORP	7,788.75
102951	01/23/2020	CINTAS CORPORATION	1,573.62

apckhist.rpt



## Check History Listing

1/31/2020 02:59 PM  
Page 4 of 6

<u>Check #</u>	<u>Date</u>	<u>Vendor</u>	<u>Check Amount</u>
102952	01/23/2020	CITY OF EUGENE	1,053.00
102953	01/23/2020	MACKENZIE I COWAN	249.50
102954	01/23/2020	CROCKETTS INTERSTATE TOWING	250.00
102955	01/23/2020	EUGENE WATER & ELECTRIC BOARD	898.41
102956	01/23/2020	HUNTER HOUSE, INC.	4,608.00
102957	01/23/2020	KAISER BRAKE & ALIGNMENT INC.	246.10
102958	01/23/2020	KIWANIS-SPRINGFIELD	145.00
102959	01/23/2020	LIFEMAP ASSURANCE COMPANY	15,515.93
102960	01/23/2020	NEW FLYER OF AMERICA, INC,	10,080.00
102961	01/23/2020	DON NORDIN	261.17
102962	01/23/2020	OFFICE DEPOT	277.63
102963	01/23/2020	RFI ELECTRONICS, INC.-OREGON	1,076.40
102964	01/23/2020	SELECTEMP CORPORATION	2,600.18
102965	01/23/2020	SPECIAL DISTRICTS INSURANCE	164.00
102966	01/23/2020	SPRINGFIELD UTILITY BOARD	1,102.04
102967	01/23/2020	SUNSHINE PLANT CARE	150.00
102968	01/23/2020	THOMSON REUTERS - WEST	162.68
102969	01/23/2020	WYATT'S TIRE COMPANY	437.50
102970	01/23/2020	LANE COUNCIL OF GOVERNMENTS	66.70
102971	01/23/2020	MEDICAL TRANSPORTATION MGT    Dec brokerage and admin    payments	1,331,511.95
102972	01/23/2020	MODA HEALTH	13,758.64
102973	01/23/2020	SPRAGUE PEST SOLUTIONS	115.00
102974	01/23/2020	UPWARD, INC.	8,012.00
102975	01/23/2020	PHYLLIS L WALKER	10,000.00
102976	01/30/2020	ACTION FINANCIAL SERVICES	259.07
102977	01/30/2020	ALTERNATIVE WORK CONCEPTS	16,070.51
102978	01/30/2020	BATTERIES PLUS	3,516.00
102979	01/30/2020	BETHEL SCHOOL DISTRICT #52	8,863.82
102980	01/30/2020	BUDGET TAXI	19.50
102981	01/30/2020	CANNON LAW ASSOCIATES	527.29
102982	01/30/2020	CHAPTER 13 TRUSTEE	346.16
102983	01/30/2020	CINTAS CORPORATION	1,919.00
102984	01/30/2020	CITY OF EUGENE	10,418.92
102985	01/30/2020	CITY OF EUGENE	17,788.69
102986	01/30/2020	COURTESY DELIVERY SERVICE	14.00
102987	01/30/2020	JERAD R DEJONG	82.50
102988	01/30/2020	DHS RECEIPTING & TRUST    Oct - Dec disabled and disability services	126,203.05
102989	01/30/2020	JASON DODGE	38.00
102990	01/30/2020	ERGOFLEX CONSULTING, INC.	341.25
102991	01/30/2020	EUGENE WATER & ELECTRIC BOARD	895.38
102992	01/30/2020	FASTENAL COMPANY	850.28
102993	01/30/2020	FOGMAKER NORTH AMERICA, LLC	56.64
102994	01/30/2020	CORY D GRAHAM	38.00
102995	01/30/2020	HANNAH MOTOR COMPANY	437.76
102996	01/30/2020	REBECCA J HAY	82.50
102997	01/30/2020	KIRK'S AUTOMOTIVE, INC.	1,900.00
102998	01/30/2020	KOKE NEW CENTURY, INC.	1,733.97
102999	01/30/2020	LEIF LORENZEN	100.00
103000	01/30/2020	ROBIN A MAYALL	38.00
103001	01/30/2020	MIDWEST BUS	746.30
103002	01/30/2020	OFFICE DEPOT	191.59
103003	01/30/2020	OREGON DEPARTMENT OF REVENUE	1,347.59
103004	01/30/2020	OREGON STATE POLICE	82.50
103005	01/30/2020	OREGON TAXI, LLC	200.40

apckhist.rpt



## Check History Listing

1/31/2020 02:59 PM  
Page 5 of 6

<u>Check #</u>	<u>Date</u>	<u>Vendor</u>	<u>Check Amount</u>
103006	01/30/2020	PETERSON TRUCKS INC.	623.57
103007	01/30/2020	RADIATOR SUPPLY HOUSE, INC.	93.00
103008	01/30/2020	ROWELL BROKAW ARCHITECTS,PC SCTS design services	99,157.86
103009	01/30/2020	HARRY SANGER	38.00
103010	01/30/2020	SELECTEMP CORPORATION	1,275.51
103011	01/30/2020	SPECIAL DISTRICTS INSURANCE Jan - Dec 2020 property insurance	239,767.00
103012	01/30/2020	SPRINGFIELD UTILITY BOARD	85.46
103013	01/30/2020	STAPLES BUSINESS ADVANTAGE	213.34
103014	01/30/2020	STUDENTS EXPERIENCE HISTORYINC	7,200.00
103015	01/30/2020	THERMO KING NORTHWEST, INC.	5,332.28
103016	01/30/2020	VERIZON WIRELESS	9,542.08
103017	01/30/2020	WILLAMETTE COMM HEALTH SOLUTNS	350.00
103018	01/30/2020	1996 LLC	18,780.85
103019	01/30/2020	THE AFTERMARKET PARTS COMPANY LLC	0.00
103020	01/30/2020	THE AFTERMARKET PARTS COMPANY LLC Parts	104,084.36
103021	01/30/2020	JUDITH K BETTS	250.00
103022	01/30/2020	CITY OF COTTAGE GROVE SLW operations Oct - Dec	23,343.75
103023	01/30/2020	CUMMINS NORTHWEST, INC. parts	180,386.34
103024	01/30/2020	DELERROK INC Electronic fare management system and equipment	573,724.94
103025	01/30/2020	DELL MARKETING LP	9,692.78
103026	01/30/2020	DEPARTMENT OF HUMAN SERVICES medicaid non -medical for Dec	24,466.37
103027	01/30/2020	GLORIA, J GALLARDO	10,000.00
103028	01/30/2020	GILLIG CORPORATION	0.00
103029	01/30/2020	GILLIG CORPORATION bus parts	68,450.68
103030	01/30/2020	GRAINGER INC	2,380.88
103031	01/30/2020	LANE COUNCIL OF GOVERNMENTS	5,959.10
103032	01/30/2020	LTD & ATU PENSION TRUST	104,797.65
103033	01/30/2020	LTD SALARIED EMP. PENSION PLAN	14,799.95
103034	01/30/2020	MODA HEALTH	19,069.80
103035	01/30/2020	MOHAVE AUTO PARTS, INC.	762.54
103036	01/30/2020	MOSS ADAMS LLP audit services	21,000.00
103037	01/30/2020	MOTION & FLOW CONTROL PRD, INC	317.41
103038	01/30/2020	MUNCIE TRANSIT SUPPLY	5,599.73
103039	01/30/2020	NEOPART TRANSIT LLC	1,810.58
103040	01/30/2020	PACIFIC POWER GROUP, LLC 7 driveunit rebuild kits	75,254.22
103041	01/30/2020	SITECRAFTING, INC.	400.00
103042	01/30/2020	SPX CORPORATION	509.55
103043	01/30/2020	TAC TRANSPORTATION, INC.	16,610.46
103044	01/30/2020	TRAPEZE ITS USA, LLC Novus software	63,094.25
103045	01/30/2020	UNITED WAY OF LANE COUNTY	704.00
103046	01/30/2020	TECHNOLOGIES CORP. WESTINGHOUSE AIR BRAKE	1,314.40
103047	01/30/2020	WOODBURY ENERGY CO. INC. diesel	80,830.69
103048	01/31/2020	SALON ADORN, LLC	25,000.00
91020120	01/31/2020	BENEFIT PLANS ADMIN SVCS, LLC	37,375.00
92020120	01/31/2020	BENEFIT PLANS ADMIN SVCS, LLC	12,259.00
800123119	01/10/2020	OREGON DEPARTMENT OF REVENUE	4,484.81
803433860	01/03/2020	VALIC %CHASE BANK OF TEXAS	78,911.02
803454002	01/17/2020	VALIC %CHASE BANK OF TEXAS	81,825.63
803470611	01/31/2020	VALIC %CHASE BANK OF TEXAS	79,156.86
803553537	01/17/2020	INTERNAL REVENUE SERVICE-EFTPS	190,501.04
808310208	01/22/2020	BANK OF AMERICA	39,856.63
810084736	01/02/2020	BANK OF AMERICA	31.48
811843072	01/31/2020	OREGON DEPARTMENT OF REVENUE	49,038.50
812338530	01/31/2020	INTERNAL REVENUE SERVICE-EFTPS	183,083.38

apckhist.rpt





## Check History Listing

1/31/2020 02:59 PM  
Page 6 of 6

<u>Check #</u>	<u>Date</u>	<u>Vendor</u>	<u>Check Amount</u>
815000264	01/31/2020	MASS MUTUAL FINANCIAL GROUP	3,344.09
816522352	01/17/2020	MASS MUTUAL FINANCIAL GROUP	3,448.23
817052164	01/03/2020	MASS MUTUAL FINANCIAL GROUP	3,275.69
826671872	01/21/2020	OREGON DEPARTMENT OF REVENUE	128.52
851914505	01/03/2020	OREGON DEPARTMENT OF JUSTICE	1,699.50
853999433	01/17/2020	OREGON DEPARTMENT OF JUSTICE	1,949.50
862071629	01/21/2020	INTERNAL REVENUE SERVICE-EFTPS	599.20
862170097	01/04/2020	INTERNAL REVENUE SERVICE-EFTPS	3,420.15
865994496	01/04/2020	OREGON DEPARTMENT OF REVENUE	801.73
867340544	01/08/2020	OREGON DEPARTMENT OF REVENUE	3,479.06
870796544	01/03/2020	OREGON DEPARTMENT OF REVENUE	46,977.81
874990446	01/03/2020	INTERNAL REVENUE SERVICE-EFTPS	176,257.22
882775296	01/17/2020	OREGON DEPARTMENT OF REVENUE	50,466.77
283 Checks			\$7,787,259.04

# LANE TRANSIT DISTRICT

## December 2019 Performance Report

Performance Measure	Current Month	Prior Year's Month	% Change	Current Y-T-D	Previous Y-T-D	% Change	Current 12 Month	Prior 12 Month	% Change
<b>Fixed Route Service</b>									
Passenger Boardings	756,505	692,980	+ 9.2%	4,898,114	4,870,714	+ 0.6%	9,951,171	10,244,958	- 2.9%
Mobility Assisted Riders	12,732	12,218	+ 4.2%	78,573	83,120	- 5.5%	150,948	158,773	- 4.9%
<u>Average Passenger Boardings:</u>									
Weekday	30,224	28,011	+ 7.9%	32,167	32,008	+ 0.5%	33,241	33,831	- 1.7%
Saturday	16,048	15,970	+ 0.5%	18,130	18,378	- 1.3%	17,880	18,631	- 4.0%
Sunday	11,522	10,580	+ 8.9%	11,674	11,646	+ 0.2%	11,813	11,794	+ 0.2%
Monthly Revenue Hours	23,588	22,754	+ 3.7%	143,690	145,181	- 1.0%	282,344	295,206	- 4.4%
Boardings Per Revenue Hour	32.1	30.5	+ 5.3%	34.09	33.55	+ 1.6%	35.24	34.70	+ 1.6%
Weekly Revenue Hours	5,504	5,309	+ 3.7%	5,525	5,582	- 1.0%	5,455	5,692	- 4.2%
Weekdays	21	20		127	127		250	255	
Saturdays	4	5		27	28		53	54	
Sundays	5	5		28	27		59	54	

### Passenger Revenues & Sales

Passenger revenues will be presented in the finance report.

### Fleet Services

Fleet Miles	318,040	316,191	+ 0.6%	1,953,483	1,981,908	- 1.4%	3,868,087	4,036,442	- 4.2%
Average Passenger Boardings/Mile	2.38	2.19	+ 8.5%	2.51	2.46	+ 2.0%	2.57	2.54	+ 1.4%
Fuel Cost	\$165,506	\$167,296	- 1.1%	\$1,108,578	\$1,214,397	- 8.7%	\$2,150,535	\$2,437,854	- 11.8%
Fuel Cost Per Mile	\$0.520	\$0.529	- 1.6%	\$0.567	\$0.613	- 7.4%	\$0.556	\$0.604	- 7.9%
Repair Costs	\$250,505	\$311,288	- 19.5%	\$1,803,937	\$1,701,615	+ 6.0%	\$3,654,681	\$3,760,731	- 2.8%
Total Repair Cost Per Mile	\$0.788	\$0.984	- 20.0%	\$0.923	\$0.859	+ 7.6%	\$0.945	\$0.932	+ 1.4%
Preventive Maintenance Costs	\$36,405	\$37,086	- 1.8%	\$224,791	\$223,530	+ 0.6%	\$435,693	\$461,787	- 5.7%
Total PM Cost Per Mile	\$0.114	\$0.117	- 2.4%	\$0.115	\$0.113	+ 2.0%	\$0.113	\$0.114	- 1.5%
Mechanical Road Calls	19	39	- 51.3%	174	231	- 24.7%	361	474	- 23.8%
Miles/Mech. Road Call	16,739	8,107	+ 106.5%	11,227	8,580	+ 30.9%	10,715	8,516	+ 25.8%

### Medical Transportation Management

MTM Rides	12,632	12,508	+ 1.0%	76,725	78,276	- 2.0%	158,685	158,986	- 0.2%
-----------	--------	--------	--------	--------	--------	--------	---------	---------	--------

#### December Revenue Hours



#### December Passenger Boardings per Revenue Hour



#### December Fleet Miles



#### December Passenger Boardings per Mile



#### December Passenger Boardings

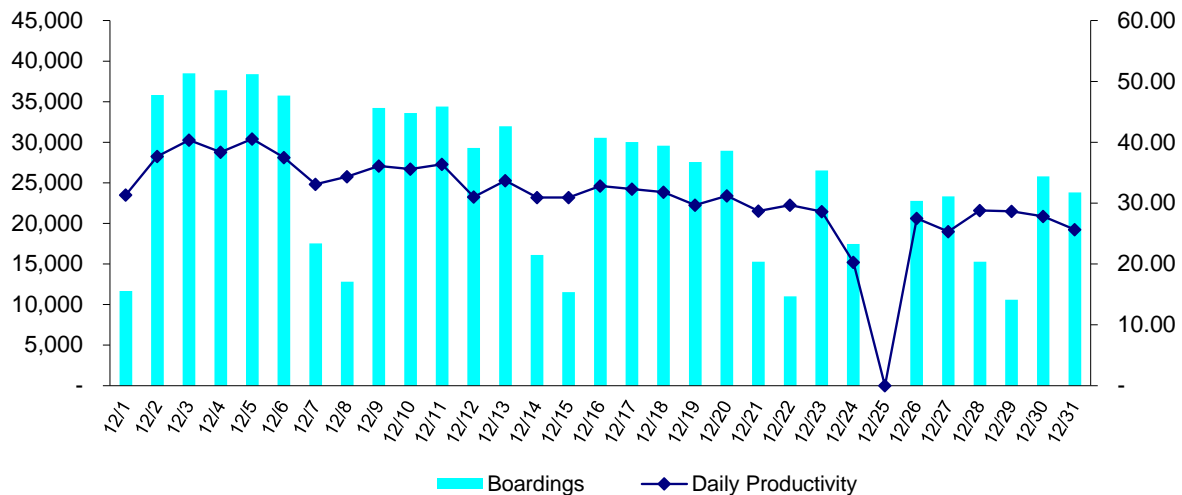


#### December Average Weekday Passenger Boardings



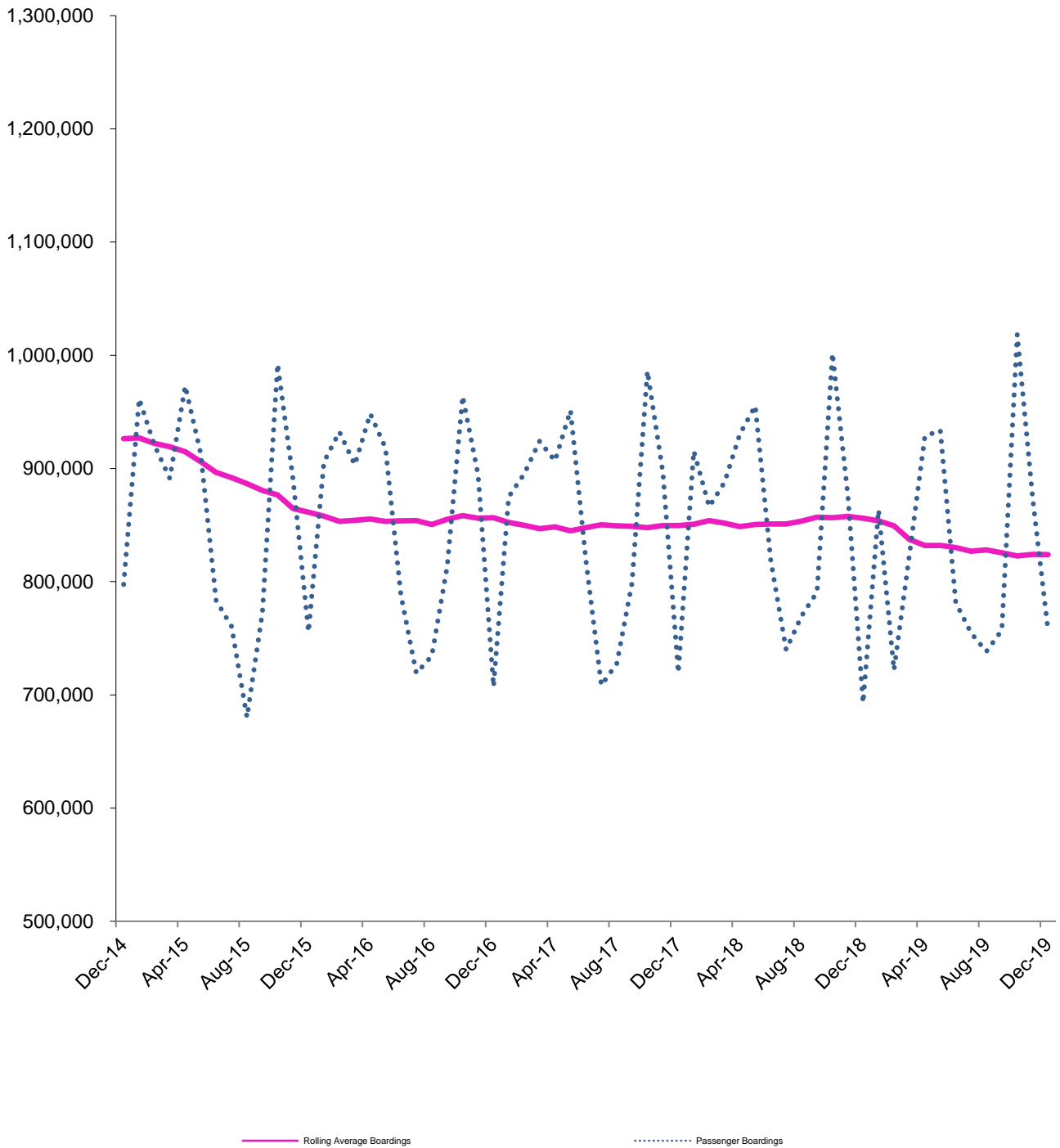
# Daily Ridership Recap December 2019

Date	Day	Service	Boardings	Mobility Assisted Boardings	Revenue Hours	Daily Productivity
12/1/2019	Sunday	Sunday	11,666	206	372	31.36
12/2/2019	Monday	Weekday	35,810	497	951	37.66
12/3/2019	Tuesday	Weekday	38,482	606	954	40.34
12/4/2019	Wednesday	Weekday	36,398	439	949	38.35
12/5/2019	Thursday	Weekday	38,396	537	947	40.54
12/6/2019	Friday	Weekday	35,747	532	954	37.47
12/7/2019	Saturday	Saturday	17,541	275	530	33.10
12/8/2019	Sunday	Sunday	12,811	260	373	34.35
12/9/2019	Monday	Weekday	34,229	559	948	36.11
12/10/2019	Tuesday	Weekday	33,595	384	944	35.59
12/11/2019	Wednesday	Weekday	34,404	377	946	36.37
12/12/2019	Thursday	Weekday	29,300	389	945	31.01
12/13/2019	Friday	Weekday	31,987	566	949	33.71
12/14/2019	Saturday	Saturday	16,101	400	521	30.90
12/15/2019	Sunday	Sunday	11,528	284	373	30.91
12/16/2019	Monday	Weekday	30,536	605	931	32.80
12/17/2019	Tuesday	Weekday	30,012	476	929	32.31
12/18/2019	Wednesday	Weekday	29,589	379	931	31.78
12/19/2019	Thursday	Weekday	27,577	421	929	29.68
12/20/2019	Friday	Weekday	28,940	598	928	31.19
12/21/2019	Saturday	Saturday	15,269	262	532	28.70
12/22/2019	Sunday	Sunday	11,005	312	371	29.66
12/23/2019	Monday	Weekday	26,532	524	927	28.62
12/24/2019	Tuesday	Weekday	17,474	247	861	20.30
12/25/2019	Wednesday					-
12/26/2019	Thursday	Weekday	22,762	440	916	27.52
12/27/2019	Friday	Weekday	23,327	489	921	25.33
12/28/2019	Saturday	Saturday	15,282	391	531	28.78
12/29/2019	Sunday	Sunday	10,598	255	370	28.64
12/30/2019	Monday	Weekday	25,783	545	926	27.84
12/31/2019	Tuesday	Weekday	23,824	477	929	25.64
<b>Totals</b>			<b>756,505</b>	<b>12,732</b>	<b>23,588</b>	<b>32.07</b>



# LANE TRANSIT DISTRICT

## Five Year History of Passenger Boardings





## OFFICE OF THE GENERAL MANAGER

*Aurora Jackson, General Manager*

### **EXECUTIVE OFFICE**

#### **APTA 2020 Study Mission to Europe**

I am pleased to announce Assistant General Manager, Mark Johnson, was selected to APTA's 2020 International Study Mission on Upscaling Bus Electrification: The Road to a Zero-Emission Fleet taking place from June 21-27, 2020, in Amsterdam, Cologne and Paris. This is a great opportunity for LTD to learn firsthand about evolving technology in bus electrification. Having one of our own bring back valuable information will enable LTD to be a better steward of limited personnel and financial resources as well as improve our sustainability commitment.

#### **LCOG's Eugene to Florence Services**

The Eugene to Florence service provided by the Lane Council of Governments (LCOG) is scheduled to begin service in February. LTD and LCOG have both expressed an interest in providing a seamless service for passengers using both LTD and LCOG's Lane Link service. Both agencies will coordinate efforts to implement the TouchPass system onboard LCOG's vehicles. Although the service will launch without the TouchPass system, we hope to have it implemented over the next several months. There have also been discussion regarding the option for LTD to honor LCOG's fare media; however, LCOG may not be able to honor LTD passes as they will depend on the \$5 one-way fare to help subsidize the service.

#### **State Legislative Update**

LTD's state lobbyist, Oxley and Associates provides me weekly updates as well as information that they may flag for us to review. Here is their latest information from the date indicated on this memorandum. I will provide an updated handout at the Board meeting to reflect changes through February 19.

*Week 1 Summary* - Our lobbyist report that the first week of the 2020 Oregon legislative session was notably tense. Partisan policy discussions and public protests escalated emotions to the point where, at one point, multiple senators stormed out in the middle of a hearing because they felt that the committee chair was being disrespectful. This happened on the same day that Timber Unity, a grassroots organization comprised primarily of loggers and truckers, brought thousands of people to the Capitol to protest cap and trade legislation (SB 1530/SB 1574/HB 4159). It was estimated that over one thousand semi-trucks circled the building, honking their horns.

The 35-day short session was originally created as an opportunity for the Legislature to pass budget fixes after the six-month sessions in odd-numbered years. This year, the Legislature is working to pass a technical fix bill for the Corporate Activities Tax (CAT) from 2019. HB 4009 and SB 1531 are the vehicles to provide clarity on the language of the new law and address a few issues raised by advocates and stakeholders, including attempts to avoid taxing revenue from existing taxes, such as the Portland Clean Energy Fund. While the CAT was very controversial in 2019, a technical fix bill is likely to move forward this year.

Regarding Cap and Trade (SB 1530), the Senate Environment and Natural Resources Committee held three public hearings, including one on Saturday morning. These committee rehashed many of the same arguments on either side of the bill as were heard in the last session, but the amendments that were introduced did not moved any of the opponents to neutral or support.

A work session is scheduled for Week 2 in the afternoon, and the Bill is likely to pass out of the committee along party lines. It will then be referred to the Joint Ways and Means Committee for further consideration. Should

the Ways and Means Committee pass the bill, it is very possible that the Senate Republicans will walk out as early as Week 2 to deny a quorum and stop the bill.

Additionally, our lobbyist will be following closely the listed bills for LTD:

- HB 4036 - Modifies, adds and repeals laws relating to transportation
- HB 4097 - Prohibits police officers from conducting or participating in activities intended to determine whether a person has paid certain user charges, fees or tolls imposed by a mass transit district.
- SB 1570 - Modifies definitions applicable to pay equity provisions.

Based on the developments related to SB 1530, we will know if these bills will proceed, as it is anticipated that if Senate Republicans walk out it will be the end of this year's legislative session.

### **MARKETING AND COMMUNICATIONS**

*Charlie Clarke, Marketing and Communications Manager*

No report this month.

### **PLANNING AND DEVELOPMENT**

*Tom Schwetz, Director of Planning and Development*

No report this month.

## **SERVICE DELIVERY & ADMINISTRATION**

*Mark Johnson, Assistant General Manager*

### **FINANCE**

*Christina Shew, Director of Finance*

No report this month.

### **BUSINESS SERVICES**

*Collina Beard, Director of Business Services*

No report this month.

### **INFORMATION TECHNOLOGY**

*Robin Mayall, Director of Information Technology & Strategic Innovation*

#### **IT Team Update**

In January, IT welcomed Jason Dodge to the team as our new Network Engineer. Jason comes to us from Lane ESD and his skills are already being put to great use.

#### **OS Refresh Project**

IT wrapped up a six-month project to bring all servers, databases, workstations, and laptops up to the latest Microsoft systems by the January 14<sup>th</sup> deadline set by Microsoft. This was a huge initiative involving the entire team and encompassing all areas of LTD. Successfully hitting the deadline was an imperative for Information Systems security.

#### **Data Warehousing Project**

IT launched the Data Governance initiative and team, led by Barb Eichberger, our Data Warehouse Manager. LTD's Directors created the Vision Statement for Data Governance which will guide this initiative: *To secure and manage data*

so that the District has an efficient, accurate, useful single point of information in order to facilitate compliance and decision-making. The Data Governance Team is comprised of members from IT, Finance, Fleet, Operations, Planning, Facilities, Business Process, Public Safety, and Human and Accessible Services.

## **HUMAN RESOURCES**

*David Collier, Director of Human Resources & Risk Management*

No report this month.

## **ACCESSIBLE AND CUSTOMER SERVICE**

*Cosette Rees, Director of Customer & Specialized Services*

### **Point2point (P2p)**

*Theresa Brand, Transportation Options Manager*

#### **Congestion Mitigation:**

Staff are working in coordination with ODOT to conduct transportation options outreach for congestion mitigation before, during, and after the early 2020 I-105 Delta Ramp Closure. This outreach is primarily targeting the residents and employers in the neighborhoods most directly impacted by the closure (Northeast Neighbors, Cal Young Neighborhood Association, and Goodpasture Island Neighbors), but also includes communication with our regional audience via social media, etc. January outreach has included door-to-door outreach to businesses in targeted areas, as well as presentations at the Lane County Human Resources Association, Cal Young Neighborhood Association Meeting, and the Island Lakes Condominium Homeowners Association Meeting.

#### **West Eugene Emx Corridor Outreach:**

Staff continued efforts to promote the use of transportation options along the West Eugene EmX Corridor. These efforts have included a targeted campaign in the Jefferson Westside Neighborhood (JWN), Whitaker Community (WC), Far West Neighborhood (FWN) and West Eugene Community (WEC) encouraging residents and employees to enroll in the new *Get There* platform and explore their transportation options.

The individualized marketing campaign to residents of the JWN continued in January. 3,849 households were sent the 3<sup>rd</sup> and final postcard promoting their neighborhood Get There network and the availability of customized transportation options resource packets. P2p staff have been working to fulfill and deliver these packets to JWN residents by foot and by bike (60 total so far). 3 raffles were held in January to encourage those who had ordered packets to log non-drive-alone trips in the Get There platform. Julia Woolley briefly shared some of the outreach strategies using the Get There platform with partner organizations at the Statewide Transportation Options Meeting on January 17<sup>th</sup>.

Staff also worked in January to contact existing ERH employers in the FWN to notify them of the benefits available to employees/residents via the Get There platform. Planning and preparation for further outreach to the JWN, FWN, WEC, and employers along the West Eugene EmX Corridor continues and will be implemented over the next five months.

#### **Gateway Outreach:**

P2p staff are planning transportation options outreach to apartment complex and mobile home residents in the Gateway area, which will occur over the next few months. Staff are currently preparing materials for outreach and will begin contacting complex managers next month.

#### **Employer Programs:**

Staff continue to promote and evaluate the revised ETC toolkit to area employers.

#### **Get There:**

Get There is Oregon's statewide ride-matching database, and is a free service of ODOT, managed locally by P2p.



January 2020

Measure	Current Month	Prior Year's Month	Current YTD	Previous YTD
<b>New Users</b>	53	26	699	470
<b>Non SOV Miles Reported</b>	6,287	14,949	205,837	350,050
<b>Non SOV Trips Reported</b>	673	722	19,087	30,297
<b>CO2 Savings (pounds)</b>	3,926	11,708	116,808	257,996

Vanpool

*Statistics for December 2019 (reporting experiences a 30-day lag)*

Measure	Current Month	Prior Year's Month	Current YTD	Previous YTD
<b># of Vanpools</b>	16	15	16	15
<b># of Riders</b>	147	113	153	141
<b>Utilization Rate</b>	53%	N/A	55%	N/A
<b>Passenger Boardings</b>	3,219	2,535	21,425	19,648
<b>Total Passenger Miles</b>	173,340	147,721	1,155,520	1,124,946
<b>CO2 Reduced</b>	105,391	89,814	702,556	683,967

Business Commute Challenge (BCC):

- The BCC 6-month follow up survey was administered during the month of December. A total of 400 individuals took the survey. Staff compiled the data and anticipate the final report being completed in February.
- The BCC Assistant Matt Ragsdale started in January. Matt is a senior at the University of Oregon studying Planning, Public Policy, & Management graduating in the spring. He is very passionate about sustainability, community building, and equitable transportation
- Staff have begun prize donation and sponsorship solicitation for the 2020 BCC. This year's BCC is May 9 – 15.

School Programs – SRTS Outreach Programs:

The Eugene-Springfield SRTS team is in the process of refining the outline for a yearend report. The report will look at a school year snapshot of SRTS activities, including the Bike and Pedestrian Safety Education Program, the two challenge seasons in October and May, as well as highlighting recent accomplishments and future goals.

The P2p Schools Coordinator is working with LTD Staff and SRTS partners, City of Eugene River House, and Springfield Public Schools to put in place two new IGAs. The IGAs will reimburse the City of Eugene River House and Springfield Public Schools for their expenses in expanding the Bicycle and Pedestrian Education Program in Eugene and Springfield using newly awarded MPO funds (\$154,468.00 for FY2020-23).

The Regional SRTS Equity Coordinator (Aimee Marquez) has begun work developing a regional SRTS Equity Policy that will help the program ensure that the distribution of resources is being prioritized in historically underserved communities in Eugene and Springfield. Aimee is also working on developing a method for identifying and prioritizing schools based on Title 1 status and other need based indicators.

**Outreach & Education:**

P2p Staff conducted outreach and shared transportation information at the following community event:

<b>Date</b>	<b>Event</b>	<b># of Participants</b>
1/14-16/2020	UO Winter Transportation Days	59
1/21/2020	LCHRA Monthly Meeting	130
1/23/2020	Cal Young Neighborhood Association Meeting	30
1/27/2020	Island Lakes Condominium Meeting	16
<b>Total</b>		235

**FACILITIES**

*Joe McCormack, Director of Facilities*

No report this month.

**MAINTENANCE**

*Matt Imlach, Director of Maintenance*

**Bus Build Update**

- Six (6) 60' New Flyer Buses: As of January 31, 2020, staff has received five of the six buses and are anticipating receiving the sixth bus in early February. Staff expects that some of these buses will start entering revenue service in February, after LTD completes the bus acceptance process, as well as outfits them owner supplied and installed equipment.
- One (1) 40' New Flyer Bus: This bus has gone through the production plant and is receiving the final touches before delivery. This bus will be received by LTD in early February.
- Five (5) 60' New Flyer BRT Buses: On December 17, 2019, staff met with New Flyer onsite for the pre-production meeting. The general topics addressed at this meeting are 1) build schedule, 2) technical summary, 3) contract deliverables. This bus build is still on track for buses to start entering production in April with anticipated delivery in July 2020.
- Paratransit Minivans: Staff has received and accepted two (2) ADA Minivans, that were purchased off the State of Washington's ADA Vans, Minivans and Specialty Vehicles (WA State Contract #01617). These vehicles will receive additional electronics onsite at LTD before entering into service.

**MARKETING & COMMUNICATIONS**

*Theresa Brand, Marketing Manager*

**TouchPass**

As of January 28, there are 4,986 Mobile Accounts and 9,653 Card Accounts to date.

**Student Transit Pass**

- Bethel and 4J have launched TouchPass in the middle and elementary schools within their districts.
- Staff is working with Springfield School District on their implementation plan, beginning with high schools.
- Staff began reaching out to the outlying school districts, private schools, and other qualified educational facilities to begin the process of integrating them into the TouchPass System.

**Public Engagement/Outreach/Partnerships**

- Lane County Circuit Court - LTD provides day pass coupons to the Circuit Court for juror's who need transportation to fulfill their civic responsibility.

- Martin Luther King Jr. Day March – We sponsored the March by providing interior posters, day pass coupons, promotion on Facebook, and a blurb in Bus Talk.
- Lane County Health and Human Services “Point in Time Count” – The County conducts an annual one-night homeless count. LTD is a partner in the project by selling the County day pass coupons for \$1.75 for each pass redeemed. The County uses the coupons as an incentive for the individuals to turn up at the event and get counted.

**Facebook Analytics for December 30 – January 29**

- Daily Reach = 21,573
- Engaged users (unique) = 1,517
- Impressions = 17,250
- Total Page Followers = 5,206
- Total Likes = 5,000

**LTD Website Analytics for December 30 – January 28**

- Users = 38,136
- Mobile Users = 74% access by mobile phone or tablets
- Desktop/Laptop User = 26%
- Pageviews = 278,695

**TRANSIT OPERATIONS**

*Jake McCallum, Director of Operations*

No report this month.

**Public Safety & System Security**

*Frank Wilson, Public Safety & System Security Manager*

No report this month.



## Board Meeting Annual Working Agenda

Regular/Special Board Meetings				Board Work Sessions			
Topic	Notes	Presenter	Agenda Time	Topic	Notes	Presenter	Agenda Time
<b>February 19 - Regular Board Meeting</b> <b>Materials Deadline: January 29</b>			<b>Time (minutes)</b>	<b>CONFIRMED: February 19 Work Session</b> <b>Materials Deadline: January 29</b>			<b>Time (minutes)</b>
Introductory Items			15	Strategic Business Plan - Why Statement		Tom Schwetz/ Jennifer	60
Employee of the Month		Board President	5				
Public Hearing:							
Board Member Reports		Camille Gandolfi	10				
<u>Items for Action:</u>						<b>TOTAL TIME</b>	60
<b>Consent Calendar:</b>			5				
1 Minutes from the January 16, 2018, Regular Board Meeting		Camille Gandolfi					
2 Delegated Authority Report – January		Collina Beard					
Adoption: CAFR/Audit Results		Christina Shew	25				
Finance Committee Recommendation: Change of finance committee name and development of financial strategy by Budget Committee		Collina Beard	10				
Electric Bus		Matt	20				
Information Management Policy		Camille Gandolfi	5				
<u>Items for Information/Discussion:</u>							
<u>Written Reports:</u>							
Monthly Finance Report		Christina Shew					
Monthly Cash Disbursements		Christina Shew					
Monthly Performance Reports							
<b>Monthly Department Reports</b>							
TouchPass & Fare Update		Charlie					
2021 Plans - BD Member Request							
<u>Executive Session:</u>							
Public Safety Bargaining Update		David Collier	15				
		<b>TOTAL TIME</b>	95			<b>TOTAL TIME</b>	0
<b>March 18 - Regular Board Meeting</b> <b>Materials Deadline: February 26</b>			<b>Time (minutes)</b>	<b>TENTATIVE: March 18 Work Session</b> <b>Materials Deadline: February 26</b>			<b>Time (minutes)</b>
Introductory Items			15	American Bus Benchmarking (ABBG)		Mark Johnson	60
Employee of the Month		Board President	5	Transit Tomorrow		Tom Schwetz	60
Public Hearing:							
Board Member Reports		Camille Gandolfi	10				
<u>Items for Action:</u>							
<b>Consent Calendar:</b>			5				
1 Minutes from the February 20, 2018, Special Board Meeting/Work Session		Camille Gandolfi					



## Board Meeting Annual Working Agenda

Regular/Special Board Meetings				Board Work Sessions			
Topic	Notes	Presenter	Agenda Time	Topic	Notes	Presenter	Agenda Time
2 Minutes from the February 20, 2018, Regular Board Meeting		Camille Gandolfi					
3 Delegated Authority Report – February		Collina Beard					
4 Budget Committee Member Appointment		Camille Gandolfi					
5 Public Meeting Audio Streaming		Camille Gandolfi					
6 MTM - CCO Part 2		Kris Lyon	15				
7 Santa Clara Transit Station E-Locker		Theresa					
8 WEE property & franchise fees		AJ					
City of Eugene River House		Theresa	5				
Springfield Public Schools		Theresa	5				
Transit Tomorrow - Update	Decision	Tom Schwetz	30				
SCTS - Construction Contract	Consent	Randi					
<u>Items for Information/Discussion:</u>							
Results of 2019 Origin-Destination Study	Could be Worksession Item	Bret Smith and LCOG Staff	30				
Draft Board Member Public Engagement/Speaking Policy		Camille Gandolfi	10				
<u>Written Reports:</u>							
Monthly Financial Report - Verbal & Written		Christina Shew					
Monthly Cash Disbursements		Christina Shew					
Quarterly Grant Report		Christina Shew					
Monthly Performance Reports							
<b>Monthly Department Reports</b>							
<u>Executive Session:</u>							
		<b>TOTAL TIME</b>	130			<b>TOTAL TIME</b>	120
<b>April 15 - Regular Board Meeting</b> <b>Materials Deadline: March 25</b>			<b>Time (minutes)</b>	<b>TENTATIVE: April 15 Work Session</b> <b>Materials Deadline: March 25</b>			<b>Time (minutes)</b>
Introductory Items			15	Public Meeting Law Training	Requested at December Board Retreat	Camille Gandolfi	
Employee of the Month		Board President	5				
Public Hearing: FY 19-20 Proposed Budget		Christina Shew	15				
Board Member Reports		Camille Gandolfi	10				
<u>Items for Action:</u>							
<b>Consent Calendar:</b>			5				
1 Minutes from the March 18, 2019, Board Work Session		Camille Gandolfi					
2 Minutes from the March 20, 2019, Regular Board Meeting		Camille Gandolfi					
3 Delegated Authority Report – March		Collina Beard					
Declare Garfield Property as surplus		Randi & Kristin	10				



## Board Meeting Annual Working Agenda

Regular/Special Board Meetings				Board Work Sessions			
Topic	Notes	Presenter	Agenda Time	Topic	Notes	Presenter	Agenda Time
Mobility on Demand Pilots	Decision	John Ahlen	30				
<u>Items for Information/Discussion:</u>							
Lane Coordinated Plan		Kris Lyon	10				
<u>Written Reports:</u>							
Monthly Financial Report		Christina Shew					
Monthly Cash Disbursements		Christina Shew					
Monthly Performance Reports							
<b>Monthly Department Reports</b>							
<u>Executive Session:</u>							
		<b>TOTAL TIME</b>	100			<b>TOTAL TIME</b>	0
<b>May 20 - Regular Board Meeting</b> <b>Materials Deadline: May 29</b>			<b>Time (minutes)</b>	<b>TENTATIVE: May 20 Work Session</b> <b>Materials Deadline: May 29</b>			<b>Time (minutes)</b>
Introductory Items			15				
Employee of the Month		Board President	5				
Public Hearing: Transit Tomorrow		Tom Schwetz		<b>TOTAL TIME (60 - 120 minute max)</b>			0
Board Member Reports		Camille Gandolfi	10				
<u>Items for Action:</u>							
<b>Consent Calendar:</b>			5				
1 Minutes from the April 17, 2019, Board Work Session		Camille Gandolfi					
2 Minutes from the April 17, 2019, Regular Board Meeting		Camille Gandolfi					
3 Delegated Authority Report – April		Collina Beard					
4 Green Lane Corner Property Construction Contract		Randi					
5 5310 Program Management Plan		Cosette Rees					
6							
Adoption: Proposed Budget		Christina Shew	10				
Public Hearing-Transit Tomorrow		Tom Schwetz	45				
<u>Items for Information/Discussion:</u>							
Legislative Update		Aurora Jackson	10				
<u>Written Reports:</u>							
Monthly Financial Report		Christina Shew					
Monthly Cash Disbursements		Christina Shew					
Monthly Performance Reports							

## Board Meeting Annual Working Agenda

Regular/Special Board Meetings					Board Work Sessions				
Topic		Notes	Presenter	Agenda Time	Topic		Notes	Presenter	Agenda Time
Monthly Department Reports									
<u>Executive Session:</u>									
			TOTAL TIME (120 minute max)	100					
June 17 Regular Board Meeting Materials Deadline: May 27				Time (minutes)	TENTATIVE: June 17 Work Session Materials Deadline: May 27				Time (minutes)
Introductory Items				15					
Employee of the Month			Board President	5					
Public Hearing:					TOTAL TIME (60 - 120 minute max)				0
Board Member Reports			Camille Gandolfi	10					
<u>Items for Action:</u>									
<b>Consent Calendar:</b>				5					
1	Minutes from the May 15, 2019, Board Work Session		Camille Gandolfi						
2	Minutes from the May 15, 2019, Regular Board Meeting		Camille Gandolfi						
3	Delegated Authority Report – May		Collina Beard						
5	Adoption: District Boundary Renewal & Special District Designation		Camille Gandolfi						
6	Transit Tomorrow	Decision	Cosette Rees	30					
7	MOD Software Contract	Consent Calendar	John Ahlen						
8									
9									
10									
<u>Items for Information/Discussion:</u>									
<u>Written Reports:</u>									
Monthly Financial Report - Verbal & Written			Christina Shew						
Monthly Cash Disbursements			Christina Shew						
Quarterly Grant Report			Christina Shew						
Monthly Performance Reports									
Monthly Department Reports									
<u>Executive (non-public) Session:</u>									
		TOTAL TIME (120 minute max)		65					



## Board Meeting Annual Working Agenda

Regular/Special Board Meetings				Board Work Sessions			
Topic	Notes	Presenter	Agenda Time	Topic	Notes	Presenter	Agenda Time
<b>July 15 - Regular Board Meeting</b> <b>Materials Deadline: June 24</b>			<b>Time (minutes)</b>	<b>TENTATIVE: July 15 Board Work Session</b> <b>Materials Deadline: June 24</b>			<b>Time (minutes)</b>
Introductory Items			15				
Employee of the Month		Board President	5				
Public Hearing: None							
Board Member Reports		Camille Gandolfi	10				
<u>Items for Action:</u>							
<b>Consent Calendar:</b>			5				
1 Minutes from the June 19, 2019, Regular Board Meeting		Camille Gandolfi					
2 Delegated Authority Report – June		Collina Beard					
3							
4							
5							
6							
7							
<u>Items for Information/Discussion:</u>							
Preliminary Financial Report		Christina Shew	10				
<u>Written Reports:</u>							
Monthly Financial Report		Christina Shew					
Monthly Cash Disbursements		Christina Shew					
Monthly Performance Reports							
<b>Monthly Department Reports</b>							
<u>Executive Session:</u>							
	<b>TOTAL TIME (120 minute max)</b>		45		<b>TOTAL TIME (60 - 120 minute max)</b>		0
<b>August 19 - Regular Board Meeting</b> <b>Materials Deadline: July 29</b>			<b>Time (minutes)</b>	<b>August 19 - Board Work Session</b> <b>Materials Deadline: July 29</b>			<b>Time (minutes)</b>
Introductory Items			15	Mobility as a Service	Requested at December Board Retreat	Mark Johnson	
Employee of the Month		Board President	5				
Public Hearing: None							
Board Member Reports		Camille Gandolfi	10				
<u>Items for Action:</u>							
<b>Consent Calendar:</b>			5				
1 Minutes from the July 17, 2019, Board Work Session							
2 Minutes from the July 17, 2019, Regular Board Meeting		Camille Gandolfi					





## Board Meeting Annual Working Agenda

Regular/Special Board Meetings				Board Work Sessions			
Topic	Notes	Presenter	Agenda Time	Topic	Notes	Presenter	Agenda Time
3 Delegated Authority Report – July		Collina Beard					
4							
6							
8							
9							
10							
13							
<u>Items for Information/Discussion:</u>							
Auditors Presentation: Audit Plan		Christina Shew/ Moss Adams	15				
<u>Written Reports:</u>							
Monthly Financial Report		Christina Shew					
Monthly Cash Disbursements		Christina Shew					
Monthly Performance Reports		Hart Migdal					
<b>Monthly Department Reports</b>							
<u>Executive Session:</u>							
	<b>TOTAL TIME (120 minute max)</b>		50		<b>TOTAL TIME (60 - 120 minute max)</b>		0
<b>September 16 - Regular Board Meeting</b>			<b>Time (minutes)</b>	<b>TENTATIVE: September 16 - Board Work Session</b>			<b>Time (minutes)</b>
<b>Materials Deadline :August 26</b>				<b>Materials Deadline :August 26</b>			
Introductory Items			15				
Employee of the Month		Board President	5				
Public Hearing: None							
Board Member Reports		Camille Gandolfi	5				
<u>Items for Action:</u>							
<b>Consent Calendar:</b>			5				
1 Minutes from the August 21, 2018, Regular Board Meeting							
2 Delegated Authority Report – August							
3							
4 Drug & Alcohol Policy Revision		David Collier					
<u>Items for Information/Discussion:</u>							
<u>Written Reports:</u>							
Monthly Financial Report - Verbal &		Christina Shew					
Monthly Cash Disbursements		Christina Shew					
Quarterly Grant Report		Christina Shew					



## Board Meeting Annual Working Agenda

Regular/Special Board Meetings				Board Work Sessions			
Topic	Notes	Presenter	Agenda Time	Topic	Notes	Presenter	Agenda Time
Monthly Performance Reports		Hart Migdal					
<b>Monthly Department Reports</b>							
<u>Executive Session:</u>							
	<b>TOTAL TIME (120 minute max)</b>		30		<b>TOTAL TIME (60 - 120 minute max)</b>		0
<b>October 21 - Regular Board Meeting</b>			<b>Time</b>	<b>TENTATIVE: October 21 Board Work Session</b>			<b>Time</b>
<b>Materials Deadline: September 30</b>			<b>(minutes)</b>	<b>Materials Deadline: September 30</b>			<b>(minutes)</b>
Introductory Items			15				
Employee of the Month		Board President	5				
Public Hearing:			10				
Board Member Reports		Camille Gandolfi	10				
<u>Items for Action:</u>							
<b>Consent Calendar:</b>			5				
1 Minutes from the September 16, 2019, Board Work Session		Camille Gandolfi					
1 Minutes from the September 18, 2019, Regular Board Meeting		Camille Gandolfi					
1 Delegated Authority Report – September		Collina Beard					
1							
1							
1							
<u>Items for Information/Discussion:</u>							
<u>Written Reports:</u>							
Monthly Financial Report		Christina Shaw					
Monthly Cash Disbursements		Christina Shaw					
Monthly Performance Reports							
<b>Monthly Department Reports</b>							
<u>Executive Session:</u>							
	<b>TOTAL TIME (120 minute max)</b>		45		<b>TOTAL TIME (60 - 120 minute max)</b>		0
<b>November 18 - Regular Board Meeting</b>			<b>Time</b>	<b>TENTATIVE: November 18 Work Session</b>			<b>Time</b>
<b>Materials Deadline: October 28</b>			<b>(minutes)</b>	<b>Materials Deadline: October 28</b>			<b>(minutes)</b>
Introductory Items			15				
Employee of the Month		Board President	5				
Public Hearing:							
Board Member Reports		Camille Gandolfi	10				
<u>Items for Action:</u>							
<b>Consent Calendar:</b>			5				



## Board Meeting Annual Working Agenda

Regular/Special Board Meetings				Board Work Sessions			
Topic	Notes	Presenter	Agenda Time	Topic	Notes	Presenter	Agenda Time
1 Minutes from the October 16, 2019, Regular Board Meeting		Camille Gandolfi					
2 Delegated Authority Report – October		Collina Beard					
3							
4							
5							
<u>Items for Information/Discussion:</u>							
<u>Written Reports:</u>							
Monthly Financial Report		Christina Shaw					
Monthly Cash Disbursements		Christina Shaw					
Monthly Performance Reports		Hart Migdal					
Monthly Department Reports							
<u>Executive Session:</u>							
	<b>TOTAL TIME (120 minute max)</b>		35		<b>TOTAL TIME (60 - 120 minute max)</b>		0
<b>December 16 - Regular Board Meeting</b>			<b>Time</b>	<b>TENTATIVE: December 16 Work Session</b>			<b>Time</b>
<b>Materials Deadline: November 25</b>			<b>(minutes)</b>	<b>Materials Deadline: November 25</b>			<b>(minutes)</b>
Introductory Items			15				
Employee of the Month		Board President	5				
Public Hearing:							
Board Member Reports		Camille Gandolfi	10				
<u>Items for Action:</u>							
<b>Consent Calendar:</b>			5				
1 Minutes from the November 20, 2019, Regular Board Meeting		Camille Gandolfi					
2 Delegated Authority Report – November		Collina Beard					
3							
4							
5							
Adoption: Board Committee Assignments		Director Yeh	5				
<u>Items for Information/Discussion:</u>							



## Board Meeting Annual Working Agenda

Regular/Special Board Meetings				Board Work Sessions			
Topic	Notes	Presenter	Agenda Time	Topic	Notes	Presenter	Agenda Time
<u>Written Reports:</u>							
Monthly Financial Report - Verbal & Written		Christina Shew					
Monthly Cash Disbursements		Christina Shew					
Quarterly Grant Report		Christina Shew					
Monthly Performance Reports		Hart Migdal					
<b>Monthly Department Reports</b>							
<u>Executive Session:</u>							
	<b>TOTAL TIME (120 minute max)</b>		40		<b>TOTAL TIME (60 - 120 minute max)</b>		0