



**LANE TRANSIT SPECIAL-PURPOSE DISTRICT OF OREGON (LTD)  
BOARD OF DIRECTORS MEETING AGENDA**

**Public Forum, Regular Business Meeting and Briefing  
Wednesday, April 15, 2026, 5:30 P.M.  
Glenwood Administrative Office  
3500 E 17<sup>th</sup> Avenue, Eugene, OR 97478**

LTD Board Business meetings are also available via web video stream. You can access the broadcast live day-of or any of our archived meetings at <https://govhub.ompnetwork.org/>

A seven-member Board of Directors, appointed by the Governor of Oregon, governs LTD. Board members represent, and must live in, certain geographical subdistricts. The Board provides policy direction and collaborates with local elected officials on regional transportation planning.

<b>Subdistrict</b>	<b>Description</b>	<b>Board Member</b>
Subdistrict 1	East Springfield to McKenzie Bridge	Gino Grimaldi
Subdistrict 2	West Springfield	Michelle Webber, Vice President
Subdistrict 3	SE Eugene, Creswell, Cottage Grove and Lowell	Heather Murphy
Subdistrict 4	North Eugene (east of River Road) and Coburg	Kelly Sutherland
Subdistrict 5	Central and West Eugene	Pete Knox, Treasurer
Subdistrict 6	West Eugene, HWY 99, River Road and Junction City	Lawrence Green, Secretary
Subdistrict 7	Southwest Eugene, Veneta and Fern Ridge	Susan Cox, President

**Public Testimony on all Board Matters including Resolutions:**

Public testimony will begin at approximately 5:30 p.m. In-person sign-up is available on the day of the meeting in the Boardroom. You may also participate virtually via Zoom. To join the meeting, follow the link provided on the Events Calendar on the day of the meeting at <https://www.ltd.org/events-calendar/>. If you wish to provide testimony, please use the "Raise Hand" feature. For phone participants, press \*9 to raise your hand. When it is your turn to speak, your name will be called. Individual comments are generally limited to three minutes; however, the presiding Board officer will determine the final time limits based on the number of speakers and the time available.

For those unable to attend in person or virtually but who wish to submit written testimony, please email [clerk@ltd.org](mailto:clerk@ltd.org). Comments must be received by noon on the day prior to the meeting.

To be added to Lane Transit District's Public Meeting Notice List, please submit this request to [clerk@ltd.org](mailto:clerk@ltd.org).

## **REGULAR BUSINESS MEETING AGENDA**

1. **CALL TO ORDER & ROLL CALL:** Susan Cox (President), Michelle Webber (Vice President), Pete Knox (Treasurer), Lawrence Green (Secretary), Heather Murphy, Gino Grimaldi, Kelly Sutherland
2. **PUBLIC COMMENT**
3. **BOARD REPORTS**
  - Lane Council of Governments (LCOG) Board of Directors – Pete Knox
  - Metropolitan Policy Committee (MPC) – Susan Cox, Pete Knox
  - Lane Area Commission on Transportation (LANEACT) – Heather Murphy
  - Strategic Planning Committee (SPC) – Gino Grimaldi, Kelly Sutherland
  - Bylaws Committee – Susan Cox, Michelle Webber, Pete Knox
4. **CEO REPORT**
  - Employee of the Month – April 2026
  - Monthly Operations Performance Update
  - Monthly Department Reports
  - Delegated Authority Report
  - Connected Lane County - codeORcreate Presentation
  - Human Resources Metrics – Quarterly Update
  - Strategic Business Plan – Quarterly Update
  - River Road Passenger Boarding Safety Improvements
  - Attain Grant Update
5. **MONTHLY FINANCE REPORT**
6. **CONSENT AGENDA**

Items appearing below are considered to be routine and may be approved by the Board in one blanket motion. Any Board member may remove an item from the “Consent” portion of the agenda for discussion or questions by requesting such action prior to consideration of this portion of the agenda.

  - Approval of Monthly Finance Report
7. **BOARD ACTION ITEMS**
  - Adoption of Resolution No. 2026-04-15-13, adopting the Fiscal Year 2024-2025 Independent Audit Report and Annual Comprehensive Financial Report
8. **EXECUTIVE SESSION**
  - ORS 192.660 (2)(d): To conduct deliberations with persons designated by the governing body to carry on labor negotiations
9. **ADJOURN BUSINESS MEETING**

**UPCOMING MEETINGS:**

May 20 – May Board Meeting  
Glenwood Administrative Office  
3500 E 17th Avenue, Eugene, OR 97478

June 17 - June Board Meeting  
Glenwood Administrative Office  
3500 E 17th Avenue, Eugene, OR 97478

**Reminder:** Lane Transit District does not hold Public Meetings in July

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).



## Lane Transit District Agenda Item Summary (AIS)

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**Presented By:** Jameson Auten, Chief Executive Officer

**Title:** Employee of the Month April 2026

**Prepared By:** Joe McCormack, Chief Development Officer

**Action:** Information Only

### **Background:**

Todd Smith, Project Manager, is the April 2026 Employee of the Month. Todd was hired as Project Manager on October 4, 2021.

Todd received *two* nominations:

1) Todd Smith has exemplified every one of LTD's core values through his leadership on two major initiatives: the Operations Command Center (OCC) and the Eugene Station Modernization Project. These projects—transformational in scope—will redefine how LTD delivers service, supports employees, and serves the community.

Todd's professionalism and attention to detail are evident in every phase of design and construction. He has led with respect and integrity, consistently ensuring that all stakeholders are informed, and represented. Coworkers routinely describe him as organized, adaptable, and collaborative—able to navigate complex challenges while maintaining calm focus and steady progress.

Todd faced numerous design revisions and internal scope changes with composure and creativity/innovation, always steering the project forward without losing sight of LTD's broader mission. His ability to balance the practical needs of daily operations with the long-term strategic goals of LTD have been invaluable.

Colleagues noted that Todd's communication and responsiveness set him apart. He consistently integrates input from across departments, ensures accessibility and equity in facility design, and represents LTD's values with distinction to contractors, partners, and the community. His dedication to creating spaces that enhance safety, accessibility, and employee well-being demonstrates the highest standard of stewardship and care.



## Lane Transit District Agenda Item Summary (AIS)

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The success of the OCC and Eugene Station projects stands as a testament to Todd's leadership, collaboration, and commitment to excellence. His his work will positively impact both employees and customers for decades to come.

2) Todd Smith continues to leave his mark on LTD and the community. Recent successful projects that positively impact our community, workforce, and customer experience include the Eugene Station Modernization, the Phyllis Loobey Operations Command Center, and the Board Room. In each of these projects, Todd led a team that provided high quality, accessible, and aesthetically pleasing work and customer environments, while being collaborative and transparent. The facilities are intentionally designed. Eugene Station improved customer amenities. The OCC improves company collaboration and public safety for the public. The new Board Room provides a space that is representational of the decisions being made and increases technological reliability and functionality to facilitate and encourage public input.

When asked to comment on Todd's selection as EOM, Joe said:

"Todd is knowledgeable, enjoys teaching and learning from his coworkers, and is simply a really good human being whose collaborative approach consistently produces high-quality work. This acknowledgement is well earned."

**Award:**

Todd Smith will attend the April 15, 2026, Board Meeting to be introduced to the Board and receive his award.



# Lane Transit District

## Agenda Item Summary (AIS)

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**Presented By:** Jameson Auten, Chief Executive Officer

**AIS Title:** Operations Performance Report April 2026

**Prepared By:** Dave Roth, Director of Mobility Planning and Policy

### **Action: Discussion and Feedback**

#### **Agenda Item Summary:**

The April 2026 Performance Report provides a summary of LTD's key performance indicators using February 2026 data across: Ridership (Fixed Route, EmX, Mobility Services), Fleet Maintenance, Customer Service, Operations & Workforce, Public Safety, Accidents & Safety Performance. The report highlights system trends, year-over-year comparisons, and rolling 12-month performance for core operational areas.

#### **Ridership**

- Total system ridership for February 2026 was 524,696, up 4.3% compared to February 2025.
- Fixed Route ridership increased 9.1% year-over-year, while EmX ridership declined 1.7% compared to the prior year.
- Rolling 12-month total ridership remains 1.8% below the prior 12-month period, reflecting a continued plateau in EmX demand.

#### **Mobility Services**

- Total Mobility Services ridership was 36,221, up 1.7% year-over-year for the month.
- Vanpool ridership continued its strong growth trajectory (+37.9% year-over-year), and Florence ADA service doubled compared to the prior year (+100.0%), while the LTD Connector and O2D services experienced notable declines.
- Cottage Grove Connector ridership declined modestly (-18.3%), consistent with month-over-month patterns during a contractor transition period and not considered a trend of elevated concern.

#### **Fleet Maintenance**

- Total maintenance cost per mile for revenue vehicles in February was \$2.47, an improvement of \$0.95 per mile compared to February 2025.
- Repair costs drove the improvement, declining \$0.94 per mile year-over-year, while preventive maintenance costs held essentially flat.
- Rolling 12-month maintenance cost per mile remains slightly above the prior year average.



## Lane Transit District Agenda Item Summary (AIS)

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### Customer Service

- Substantiated complaints totaled 3.81 per 100,000 boardings, essentially flat compared to 3.58 in February 2025.
- A decline in reliability complaints year-over-year (-1.44), while rolling 12-month complaint rates across all categories remain below 2025 levels.
- Compliments decreased to 0.95 per 100,000 boardings, down from 1.79 in the prior year .

### Operations & Workforce

- Average bus operator headcount was 201, representing 93.5% of the established goal and an increase of nine operators compared to February 2025.
- Operator unanticipated absenteeism improved to 14.1%, down from 17.2% in February 2025.
- Reductions were seen in sick leave and protected leave categories on a rolling 12-month basis, though on-the-job injury time loss ticked up slightly year-over-year.

### Public Safety

- Ordinance 36 violations were 11.69 per 100,000 revenue hours, higher than February 2025 (7.10) and slightly above the rolling 12-month average.
- Total assaults decreased to 13 incidents, down from 22 in the prior year.
- Both physical and non-physical assaults showed year-over-year reductions for the month.

### Accidents

- A total of eight accidents occurred in February, compared to 12 in February 2025.
- Accidents per 100,000 revenue miles declined to 3.41, down from 5.30 in the prior year.

Rolling 12-month accident rates have improved below the prior year average, reflecting sustained progress in safety performance.

### Attachments:

(1) Performance Report April Board (through February 2026)

I certify that my Department Chief has reviewed and approved this AIS:



# Board Performance Report

February 2026



## Fixed Route and EmX Ridership

### Ridership

Service	Current Month	Prior Year Month	% Change Monthly	12 Month Avg	Prior 12 Month Avg	% Change Rolling 12
EmX Service	219,395	223,294	-1.7%	208,426	226,639	-8.0%
Fixed Route Service	305,301	279,877	9.1%	300,968	292,123	3.0%
<b>Total</b>	<b>524,696</b>	<b>503,171</b>	<b>4.3%</b>	<b>509,394</b>	<b>518,762</b>	<b>-1.8%</b>

### Revenue Hours

Service	Current Month	Prior Year Month	% Change Monthly	12 Month Avg	Prior 12 Month Avg	% Change Rolling 12
EmX Service	4,916	4,908	0.2%	5,267	5,030	4.7%
Fixed Route Service	14,766	14,112	4.6%	15,348	14,261	7.6%
<b>Total</b>	<b>19,681</b>	<b>19,019</b>	<b>3.5%</b>	<b>20,614</b>	<b>19,290</b>	<b>6.9%</b>

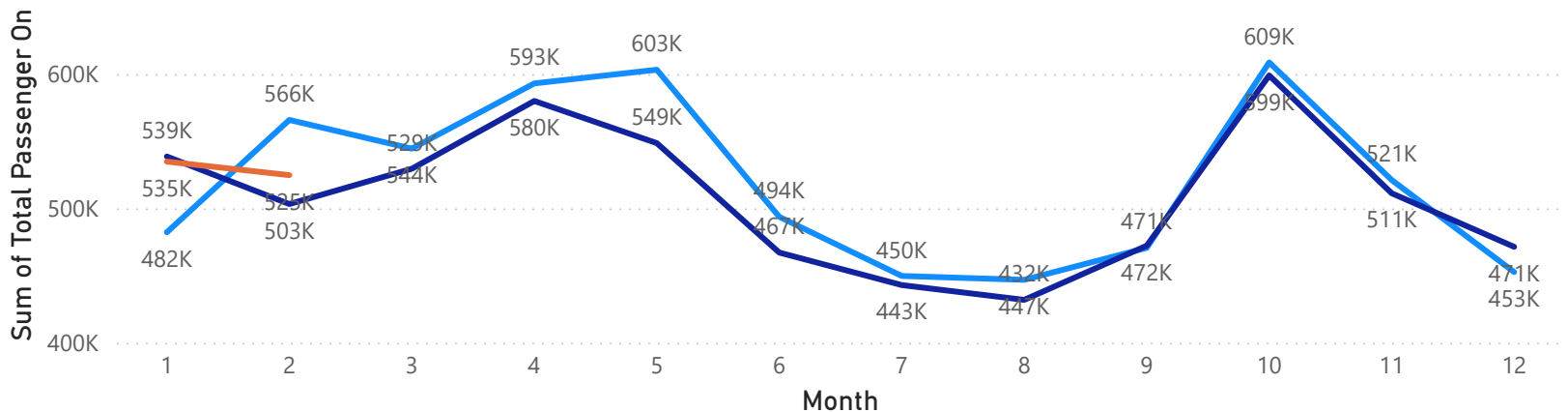
### Ridership per Revenue Hour

Service	Current Month	Prior Year Month	% Change Monthly	12 Month Avg	Prior 12 Month Avg	% Change Rolling 12
EmX Service	44.63	45.50	-1.9%	39.58	45.06	-12.2%
Fixed Route Service	20.68	19.83	4.3%	19.61	20.48	-4.3%
<b>Total</b>	<b>26.66</b>	<b>26.46</b>	<b>0.8%</b>	<b>24.71</b>	<b>26.89</b>	<b>-8.1%</b>

### Ridership

Jan 2024 - Feb 2026

Type ● 2024 ● 2025 ● 2026





# Board Performance Report

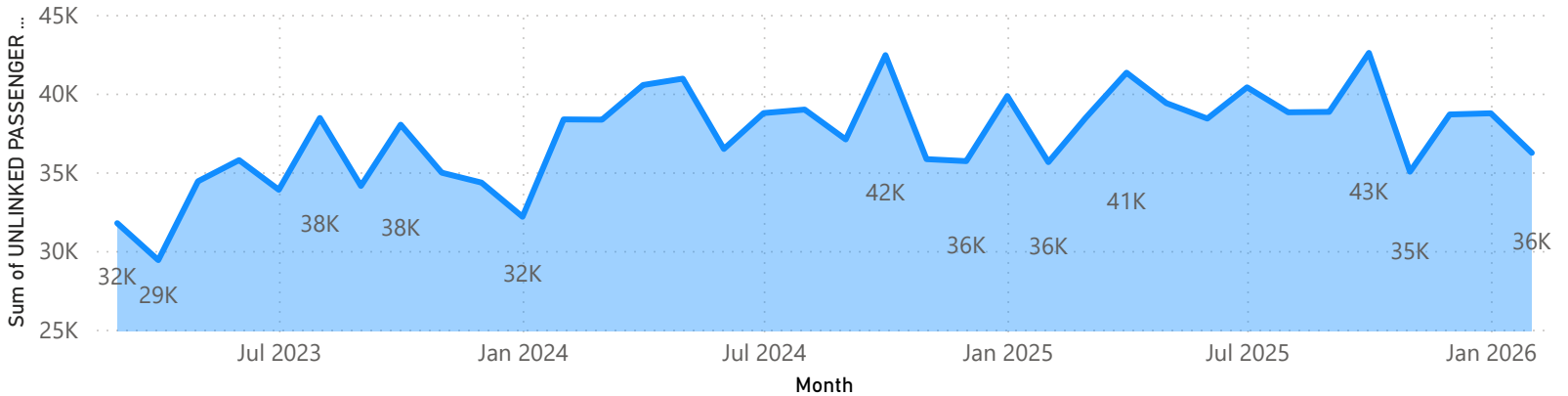
February 2026

## Mobility Services

### Ridership

Service	Current Month	Prior Year Month	% Change Monthly	12 Month Avg	Prior 12 Month Avg	% Change Rolling 12
RideSource NEMT	21,397	21,617	-1.0%	23,016	23,175	-0.7%
RideSource	11,234	10,637	5.6%	12,015	11,247	6.8%
Cottage Grove Connector	988	1,209	-18.3%	1,096	1,209	-9.3%
Vanpool	986	715	37.9%	1,068	890	20.0%
Rhody Express	858	737	16.4%	868	907	-4.4%
Diamond Express	562	557	0.9%	642	702	-8.5%
Florence ADA	152	76	100.0%	132	88	49.9%
Cottage Grove O2D	44	84	-47.6%	60	154	-61.3%
<b>Total</b>	<b>36,221</b>	<b>35,632</b>	<b>1.7%</b>	<b>38,896</b>	<b>38,373</b>	<b>1.4%</b>

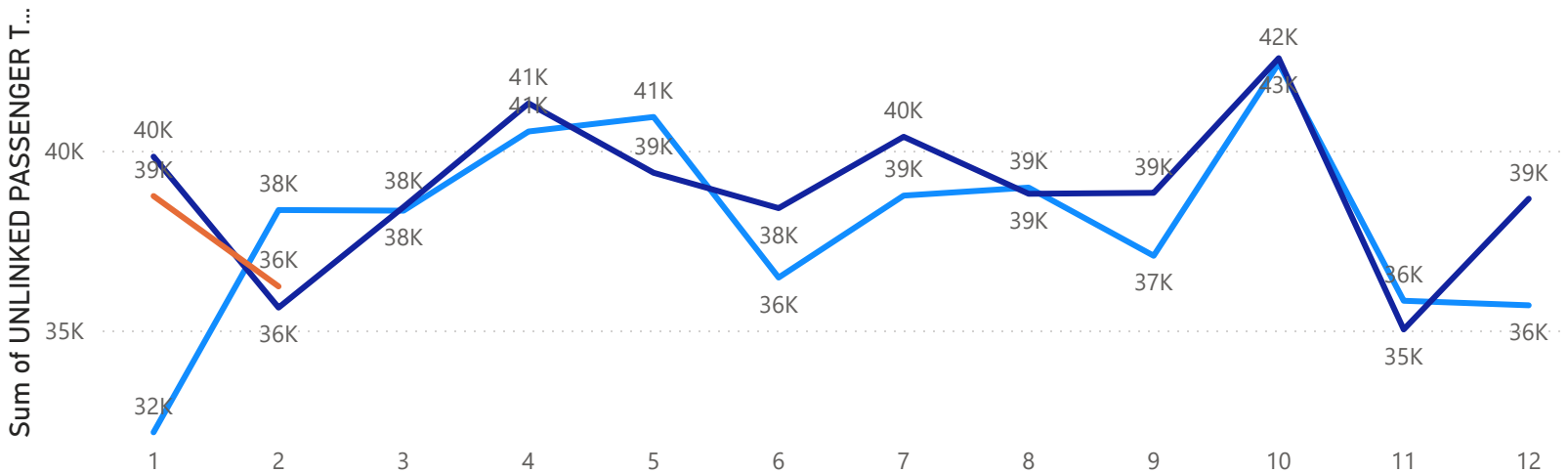
### Mobility Services Ridership



### Mobility Services Ridership

Jan 2024 - Feb 2026

Type ● 2024 ● 2025 ● 2026





# Board Performance Report

February 2026



## Fleet Maintenance

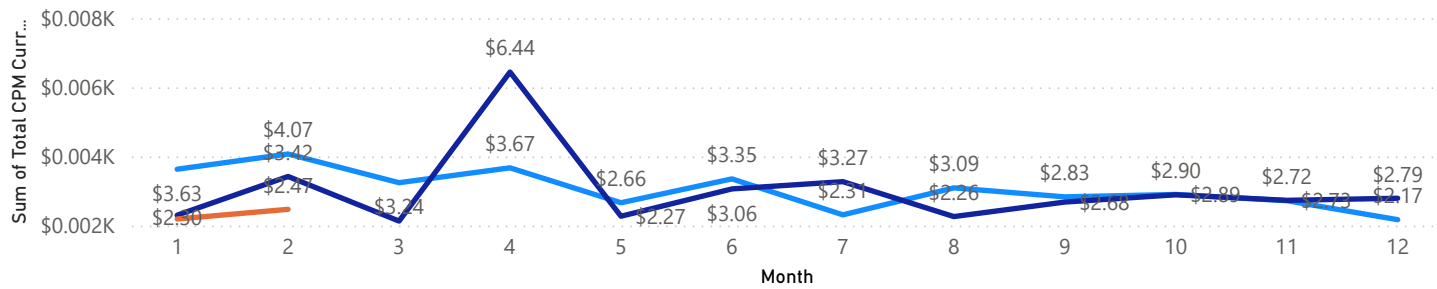
### Maintenance Cost Per Mile - Revenue Vehicles

Type	Current Month	Prior Year Month	Change Monthly	12 Month Avg	Prior 12 Month Avg	Change Rolling 12
PM	\$0.40	\$0.41	(\$0.01)	\$0.40	\$0.41	(\$0.01)
REPAIR	\$2.07	\$3.01	(\$0.94)	\$2.51	\$2.45	\$0.06
<b>Total</b>	<b>\$2.47</b>	<b>\$3.42</b>	<b>(\$0.95)</b>	<b>\$2.91</b>	<b>\$2.86</b>	<b>\$0.05</b>

### Maintenance Cost

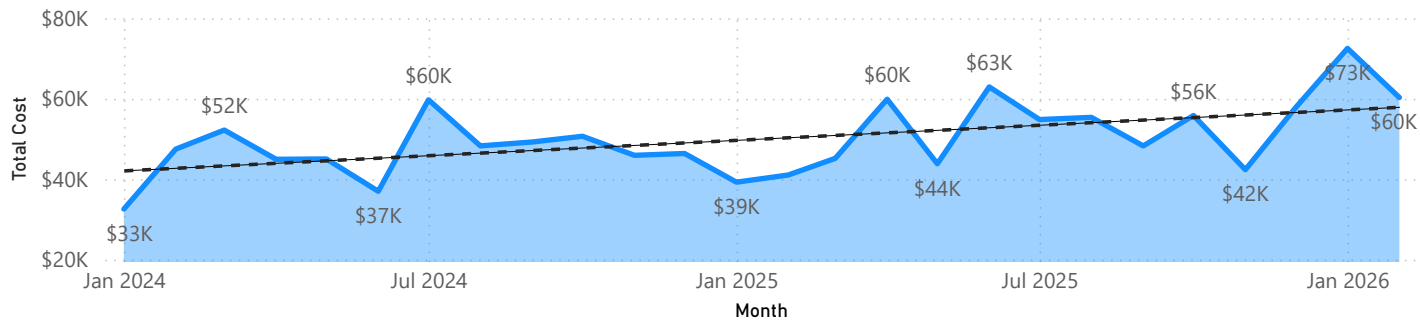
Jan 2024 - Feb 2026

Year ● 2024 ● 2025 ● 2026



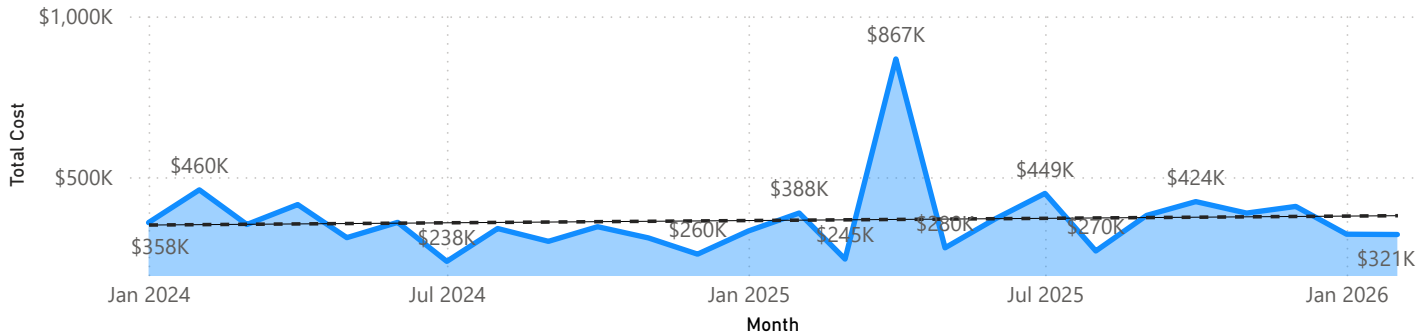
### Maintenance Cost - PM

Jan 2024 - Feb 2026



### Maintenance Cost - Repair

Jan 2024 - Feb 2026





# Board Performance Report

February 2026



## Customer Service

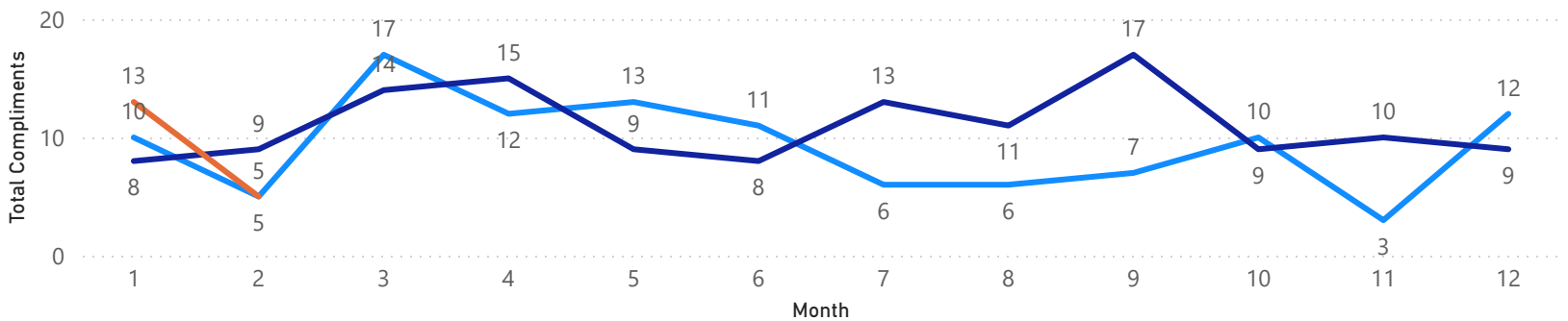
### Compliments per 100k Boardings

Type	Current Month	Prior Year Month	Change Monthly	12 Month Avg	Prior 12 Month Avg	Change Rolling 12
Compliment	0.95	1.79	-0.84	3.04	2.73	0.31
<b>Total</b>	<b>0.95</b>	<b>1.79</b>	<b>-0.84</b>	<b>3.04</b>	<b>2.73</b>	<b>0.31</b>

### Compliments Trend

Jan 2024 - Feb 2026

Year ● 2024 ● 2025 ● 2026



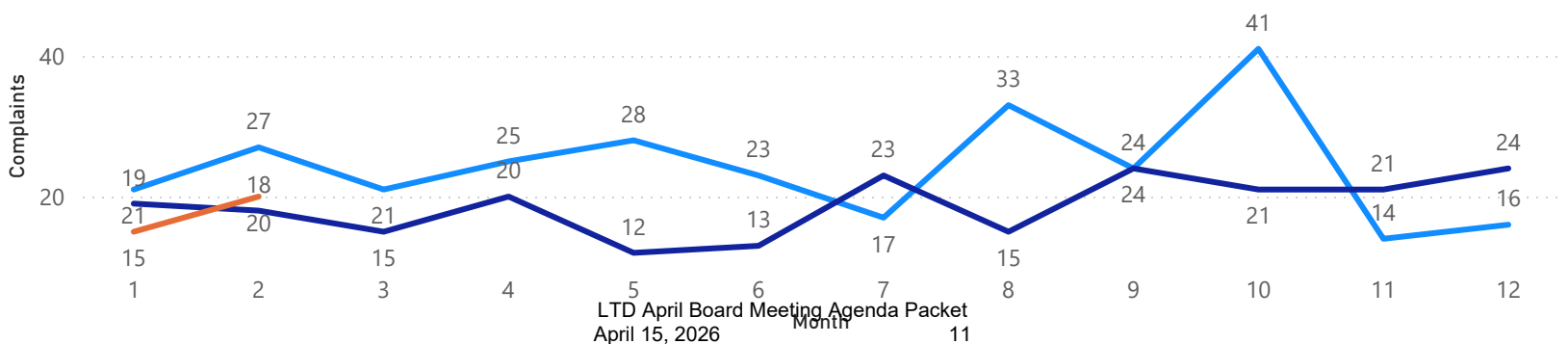
### Substantiated Complaints per 100k Boardings

Type	Current Month	Prior Year Month	Change Monthly	12 Month Avg	Prior 12 Month Avg	Change Rolling 12
Customer Relations	1.72	0.60	1.12	2.34	3.27	-0.93
Miscellaneous	0.19		0.19	0.25	0.42	-0.16
Reliability	1.14	2.58	-1.44	2.52	2.62	-0.10
Safety	0.76	0.40	0.36	1.13	1.75	-0.62
<b>Total</b>	<b>3.81</b>	<b>3.58</b>	<b>0.23</b>	<b>6.24</b>	<b>8.05</b>	<b>-1.82</b>

### Substantiated Complaints Trend

Jan 2024 - Feb 2026

Year ● 2024 ● 2025 ● 2026





# Board Performance Report

February 2026



## Operations

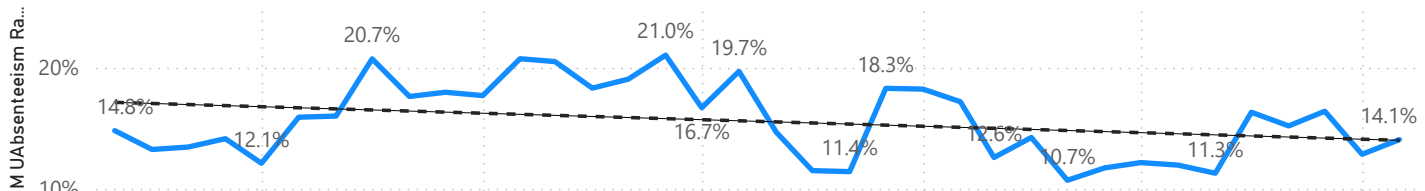
### Operator Unanticipated Absenteeism Rate

Goal 10%

Type	Current Month	Prior Year Month	Change Monthly	12 Month Avg	Prior 12 Month Avg	Change Rolling 12
On The Job Injury Time Loss	3.1%	2.93%	0.12%	2.09%	1.97%	0.13%
Other	1.3%	0.72%	0.57%	1.45%	1.87%	-0.42%
Protected	4.1%	3.87%	0.23%	4.52%	6.13%	-1.60%
Sick	5.6%	9.67%	-4.06%	5.21%	7.20%	-2.00%
<b>Total</b>	<b>14.1%</b>	<b>17.19%</b>	<b>-3.14%</b>	<b>13.27%</b>	<b>17.16%</b>	<b>-3.89%</b>

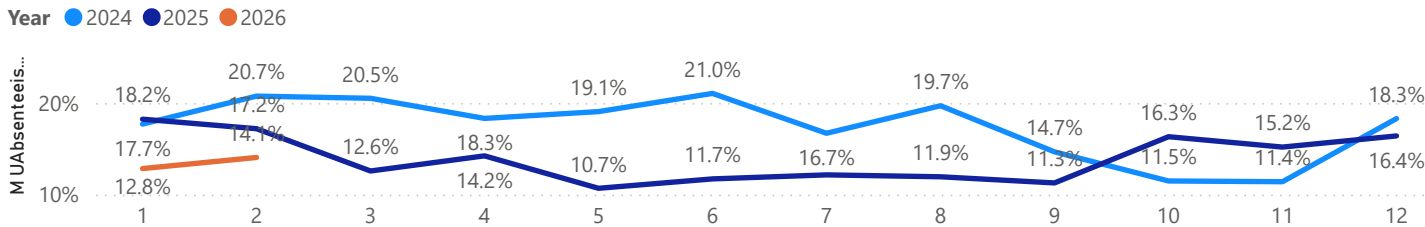
### Operator Unanticipated Absenteeism Rate Trend

Mar 2023 - Feb 2026



### Operator Unanticipated Absenteeism Rate Yearly Comparison

Jan 2024 - Feb 2026



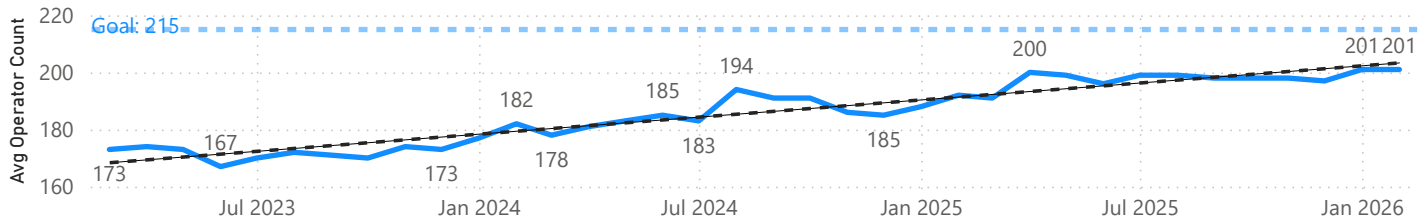
### Average Operator Count

Goal: 215

% of Goal	Current Month	Prior Year Month	Change Monthly	% Change Monthly	Rolling 12 Month	Rolling 12 Month Prior	Change Rolling 12
93.5%	201	192	9	4.69%	198	186	12

### Operator Count Trend

Mar 2023 - Feb 2026





# Board Performance Report

February 2026

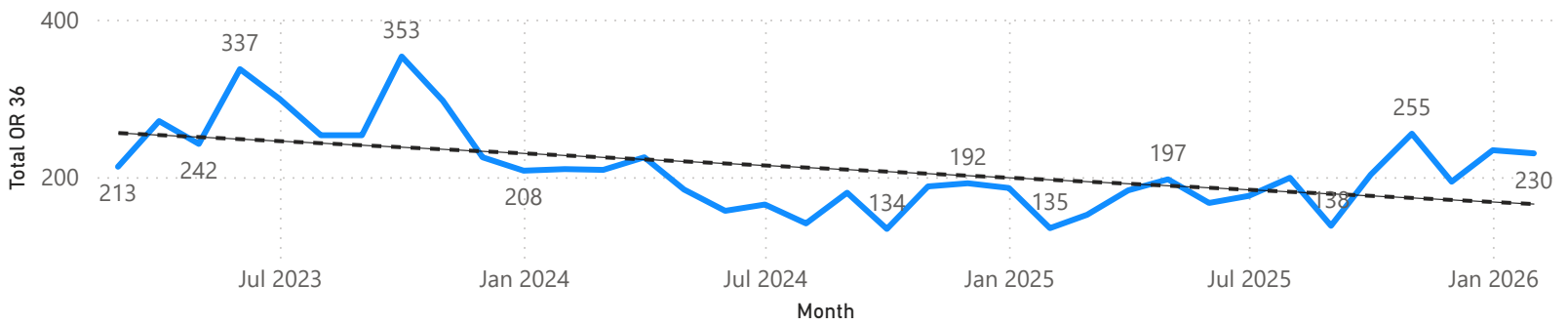
## Public Safety

### Ordinance 36 Violations Per 100k Revenue Hours

Type	Current Month	Prior Year Month	Change Monthly	12 Month Avg	Prior 12 Month Avg	Change Rolling 12
Ordinance 36 Violations	11.69	7.10	4.59	9.41	9.05	0.36

### Ordinance 36 Trend

Mar 2023 - Feb 2026

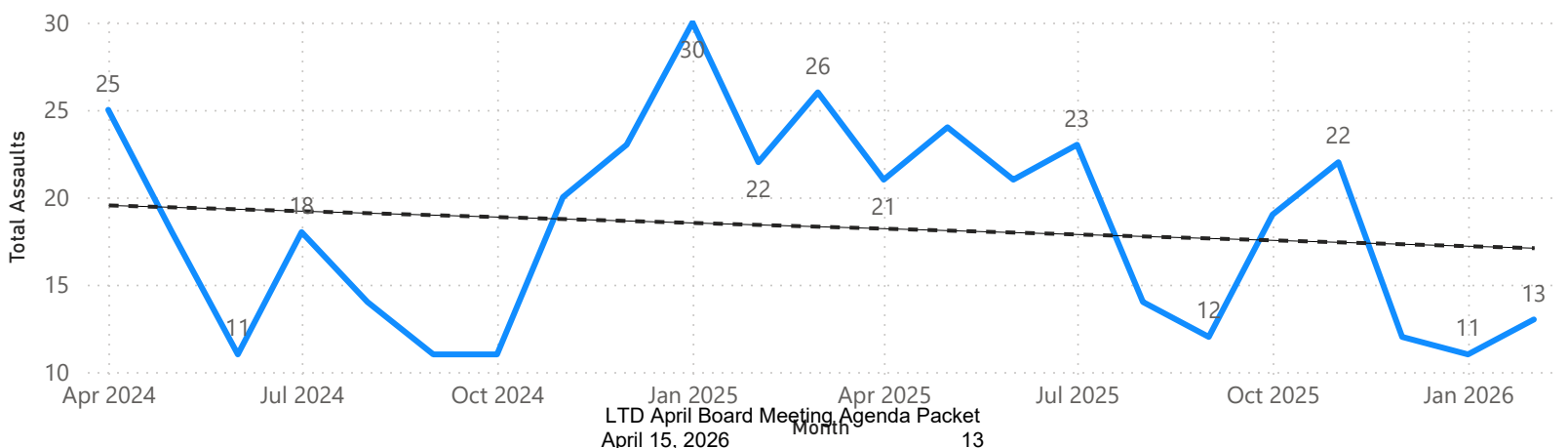


## Assaults

Type	Current Month	Prior Year Month	Change Monthly	12 Month Avg	Prior 12 Month Avg	Change Rolling 12
<input checked="" type="checkbox"/> <b>Non-Physical</b>	<b>13</b>	<b>16</b>	<b>-3</b>	<b>11.5</b>	<b>14.0</b>	<b>-2.5</b>
Operator Non-Physical	4	2	2	3.5	3.9	-0.4
Other Transit Worker Non-Physical	8	11	-3	5.8	8.3	-2.6
Public Non-Physical	1	3	-2	2.3	1.8	0.5
<input checked="" type="checkbox"/> <b>Physical</b>	<b>6</b>	<b>6</b>	<b>-6</b>	<b>6.7</b>	<b>4.6</b>	<b>2.1</b>
Operator Physical				0.1	0.7	-0.6
Other Transit Worker		4	-4	2.0	2.0	0.0
Public Physical		2	-2	4.6	1.9	2.7
<b>Total</b>	<b>13</b>	<b>22</b>	<b>-9</b>	<b>18.2</b>	<b>18.6</b>	<b>-0.4</b>

### Assaults Trend

Apr 2024 - Feb 2026





# Board Performance Report

February 2026



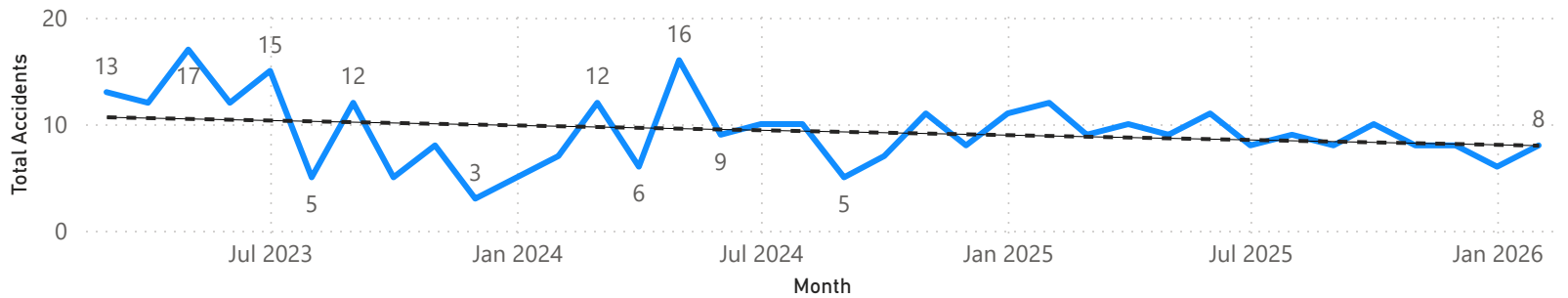
## Accidents

### Accidents

Type	Current Month	Prior Year Month	Change Monthly	12 Month Avg	Prior 12 Month Avg	Change Rolling 12
Non-Preventable	4	7	-3	3.8	5.4	-1.58
Preventable	4	5	-1	4.2	4.9	-0.75
<b>Total</b>	<b>8</b>	<b>12</b>	<b>-4</b>	<b>8.0</b>	<b>10.3</b>	<b>-2.33</b>

### Accident Trend

Mar 2023 - Feb 2026

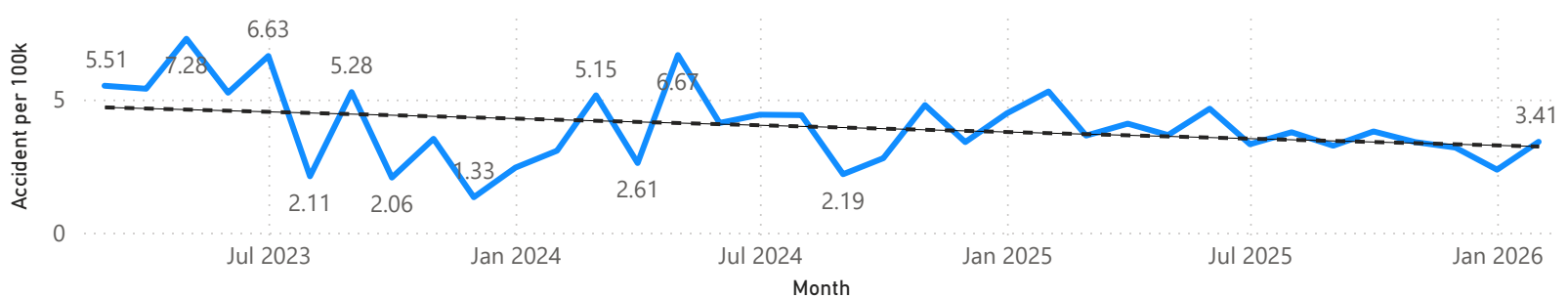


### Accidents Per 100k Revenue Miles

Type	Current Month	Prior Year Month	Change Monthly	12 Month Avg	Prior 12 Month Avg	Change Rolling 12
Non-Preventable	1.70	3.09	-1.39	0.13	0.19	-0.06
Preventable	1.70	2.21	-0.50	0.14	0.18	-0.03
<b>Total</b>	<b>3.41</b>	<b>5.30</b>	<b>-1.89</b>	<b>0.27</b>	<b>0.37</b>	<b>-0.10</b>

### Accidents per 100k Trend

Mar 2023 - Feb 2026





# Lane Transit District Monthly Department Reports

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Reporting Period: February 1-28, 2026

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## Administration

Wendi Frisbie, Chief Administrative Officer

### HUMAN RESOURCES

#### **February/March 2026 – Recruitment Information**

New Employees: 2 February, 0 March

Open Positions: 15, which includes 10 Bus Operators starting in July

#### **Upcoming and Completed Projects:**

Salary Market Analysis – Results will be shared at the April Board Meeting.

Pay Equity Analysis – Results will be shared at the April Board Meeting.

Salary Band Analysis – The project is on track with an expected completion of 4/30/26

Employee Handbook Update – The project is on track and will be brought to the Board for adoption in May.

### MARKETING

#### **Rural Shuttle Pilot Launch Marketing**

To help launch the Rural Shuttle Pilot on March 1, staff ran a marketing and community outreach campaign to let people know about the new service. The campaign focused on all three service areas and included sending postcards to eligible homes, an extra mailer to past Metro Shuttle riders, handing out posters and cards in person, and sharing information online and on social media. The Executive Office also worked with the media, so the pilot was covered by all major news outlets in the metro area and South Lane County.

#### **Bus Stop Information Sign Survey**

In late February, staff began a rider engagement and surveying initiative to understand how riders are using schedule signs at bus stops. After the survey closes at the end of March, findings will help inform future improvements to bus stop signage to improve clarity and accessibility of communication. The survey also included general stop accessibility questions to support the Fixed Route Bus Stop ADA Assessment.

#### **codeORcreate Youth Hack-a-Thon**

Earlier this year, LTD served as the primary sponsor of Connected Lane County's codeORcreate, a three-day challenge aimed at providing local high schoolers with hands-on coding and marketing experience. The projects focused on connecting LTD riders to art and culture experiences or supporting youth access to transportation. Staff also participated in mentorship and judging capacities for the competition.



# Lane Transit District

## Monthly Department Reports

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**Reporting Period: February 1-28, 2026**

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### **Group Pass Program**

Two businesses joined Group Pass Program (GPP) in February from the restaurant and residential care sectors. Through joining GPP, employees of these businesses now have access to an LTD bus pass as an employee benefit.

## **Development Services**

Joe McCormack, Chief Development Officer

### **FACILITIES MANAGEMENT & PROJECTS**

Oregon State Fire Marshal (OSFM) Annual Hazardous Substance Report (CR2K / Right to Know Act) for 2025 has been completed. The report is due March 1 annually and applies to substances stored on-site for 24+ hours exceeding 500 cubic feet, 500 pounds, or 500 gallons.

Initial review is underway of the Oregon Department of Energy (ODOE) Building Performance Standard (BPS), established under House Bill 3409 (2024). LTD must first report applicable facilities, followed by ongoing compliance for buildings  $\geq 20,000$  gross square feet.

Northwest Elite is approximately 50% complete with systemwide bus stop “deep cleaning” (flags, poles, and integrated seating). Rural routes and most of Springfield are complete.

Omlid & Swinney have completed annual fire/life safety testing at all LTD facilities; corrective actions are also complete.

Newley powder-coated EmX and bus stop shelter garbage cans have been received and reassembled. They are staged for installation this spring.

Tree maintenance trimming at Glenwood, Q street EmX, Gateway Station and Eugene Station is scheduled to be completed before the end of March.

Proceeding with diesel Underground Storage Tank (UST) cleaning.

Irrigation repairs to the operational campus mainline underway at Glenwood, completion by 3/20. Also, a new master valve installation will significantly reduce water loss due to leaks this coming summer.

On time completion for preventative maintenance work remains 99%>95%. Average time to complete CM work trending down over the last three months.

Fixed Route Bus Stop ADA Assessments: Kimley Horn will finish all data collection in March. In early March, staff received concurrence from the Strategic Planning Committee to move forward with the draft prioritization framework



## Lane Transit District Monthly Department Reports

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**Reporting Period: February 1-28, 2026**

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based on LTD and Kimley Horn recommendations. Beginning in April, staff will engage local jurisdictions to review findings and gain information regarding upcoming capital project partnership opportunities. Following the completion of the bus stop prioritization and jurisdictional engagement, staff and Kimley Horn will develop an implementation plan.

**Fleet Bay 1 Crane and Fall Protection:** The contractor completed demo in February and will be installing the bridge crane and fall protection in March.

Board Room refurbishment and adjacent conference room and catering kitchen have been completed and opened for use public meeting use mid-March. The project addressed unreliable audio-visual technology, room acoustics, storage, and furnishings.



### **MOBILITY PLANNING**

#### **River Road & Highway 99 Corridor Study**

LTD and the City of Eugene are partnering to evaluate transit, bicycle, and pedestrian conditions along the River Road and Highway 99 corridors, which serve multiple LTD bus routes. Following consultant selection in February, the project team is now finalizing scope ahead of a spring kickoff. Over 15 months, the project will pursue improvements to transit speed and reliability, bikeway safety, pedestrian crossings, and accessibility — informed by community engagement, traffic analysis, and conceptual design.

#### **South 'A' Corridor Study**

LTD and the City of Springfield are partnering to evaluate multimodal improvements along South 'A' Street from the Franklin Boulevard roundabout in Glenwood to South 18th Street. The year-long study will assess the corridor for transit, walking, biking, and safety enhancements, with a focus on Route 11 — one of LTD's highest-ridership routes. Consultant



# Lane Transit District

## Monthly Department Reports

---

**Reporting Period: February 1-28, 2026**

---

selection is expected in April, with project work beginning later this spring. Deliverables will include public involvement, safety analysis, road design alternatives, and an implementation strategy.

### **Audible Stop Announcements Pilot**

Planning and Development, with support from ATU and LTD Operations, is piloting an expansion of audible stop announcements from timepoint stops to all stops on five routes: 1, 11, 17, 18, and 36. The pilot advances ADA accessibility for riders with visual impairments and mobility needs, improves wayfinding for new riders, and reduces operator burden. Route 1 launched with the February 2026 Winter Bid; the remaining four routes are being phased in through March 2026. Early feedback from riders and operators has been positive. Surveys and listening sessions continue through mid-July 2026, followed by a mid-pilot review and a final evaluation in August 2026. If the pilot is successful, a full systemwide rollout would begin in September 2026.

## Finance

Pam Strutz, Chief Financial Officer

### **FINANCE DEPARTMENT**

- February recap: Total deposits \$8.2M; total disbursements \$9.1M (operating account)
- Financial highlights:
  - FY26 preliminary Fares & Group Passes continue to trend slightly higher than last year
  - Year-to-date Payroll tax receipts are \$3.4M higher than previous year; trend is +8.3%
  - Interest earnings rate has decreased from 4.60% to 4.04% due to Fed rate changes
  - All departments are below or at budget in expenses
  - July-February preliminary net results is a \$4M surplus.
- **Audit** – The ACFR (Annual Comprehensive Financial Report) for the year ended June 30, 2025 will be presented at the April Board meeting. The ACFR was submitted to the Oregon Secretary of State in December. In February the auditors completed the grants portion of the audit (the Single Audit report), and this report was submitted to the Federal Clearing House in March. They also completed the required review of our STIF accounting. All reports have been submitted to ODOT as required.
- **Staffing** – The Finance Director position has been filled and our new Director will start on April 13. Kozue Perrault comes to us from the State of Oregon Office of Financial Services where she was the Accounting Manager. She also has experience working in the financial offices of Lane County and Lane Community College. We are excited for Kozue to join the LTD team!
- **Payroll and Self-Employment Tax Webpage Update** – In response to many requests from our local businesses, Finance, Planning and Marketing departments collaborated to update LTD's public-facing Payroll and Self-Employment Tax Information webpage. The update provides employers, self-employed individuals, and



## Lane Transit District Monthly Department Reports

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**Reporting Period: February 1-28, 2026**

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employees in and around LTD's District Boundary with clear, current guidance on how LTD's transit taxes are administered and collected through the Oregon Department of Revenue. Key content includes the employer payroll transit tax rate of 0.80%, filing requirements, electronic filing options, and applicable penalties for non-compliance, as well as information on the statewide employee payroll transit tax of 0.1%. A notable enhancement is the addition of a searchable, interactive boundary map to help businesses determine whether their location falls within the LTD District, which has been a common point of confusion for employers near the district's periphery. This will help reduce the staff time needed to address these questions individually. The page also links to relevant LTD Ordinances and Oregon Department of Revenue resources. This update supports LTD's commitment to transparency and ease of compliance for businesses and workers who fund district operations through these taxes.

### **GRANTS**

- Drawdowns are current and are on track for monthly drawdowns of formula funds for operating purposes. The application for 19 fixed route buses is in process. Next up is application for ODOT 5310/5311 formula funds which has a very short turn around this year due to a change in ODOT's grant application schedule.
- Work on the transfer of buses to Los Angeles Metro is continuing. Target date for transfer is June 2026.

### **BUDGET**

- The public Budget Committee Meeting will be on April 28 to review the draft FY27 budget, updated Long-Range Financial Plan, and updated Community Investment Plan.

### **MATERIALS MANAGEMENT**

February 2026 inventory percentage was completed with 99.83% count accuracy and adjustment value of \$108.64. February 2026 total inventory value is \$2,284,836.29.

Enterprise Asset Management (EAM) Fleets and Materials Management software is still in the process of administrative cleanup. Materials Management team is working on adding new workflow process improvements within the system.

### **PROCUREMENT**

Approval obtained from the Washington Department of Enterprise Services to utilize a cooperative purchasing contract for ten 60-foot New Flyer buses.

Procurement of three Facilities trucks planned for Fiscal Year 2026–2027.



# Lane Transit District

## Monthly Department Reports

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Reporting Period: February 1-28, 2026

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### Information Technology

Aimee Reichert, Chief Performance Officer

#### **INFORMATION TECHNOLOGY / INTELLIGENT TRANSPORTATION SYSTEMS**

##### **Operations Scheduling Modernization — GIRO / HASTUS**

The GIRO/HASTUS project has advanced into execution and validation phases. Activities this period included staff training, user acceptance testing, and preparation for Factory Acceptance Testing (FAT). Training sessions and FAT were conducted in February and March. Efforts continue to focus on operational stabilization and readiness for upcoming project milestones and deployment this summer.

##### **Mobile Video Surveillance Replacement — Gatekeeper**

The mobile video replacement program has moved into pilot execution. Pilot planning and technical validation were completed earlier this year, with initial camera installations beginning in April. Current efforts are focused on validating installation standards, establishing governance controls, and confirming operational readiness ahead of scaled fleet deployment.

##### **Microsoft 365 Modernization — SharePoint / OneDrive / Teams**

Microsoft 365 modernization efforts have shifted focus from Teams and OneDrive to SharePoint. Organization-wide OneDrive migration has been completed. SharePoint planning is now underway, with emphasis on information governance, departmental collaboration, and long-term sustainability. Security and retention controls continue to be refined.

##### **Enterprise Asset & Fleet Management — Graco / EAM Integration**

Work continues on a key data integration between the fleet fluid dispensing system (Graco) and the Enterprise Asset Management platform. Current efforts are focused on procurement and project planning. When complete, this integration will eliminate manual data entry currently performed by LTD staff, improving accuracy and operational efficiency.

##### **Conference Room Audio-Visual Upgrades — Hybrid Collaboration Infrastructure**

Audio-visual upgrades are progressing across spaces used for Board meetings, conference rooms, training, and hybrid collaboration. Training and deployment are underway as upgraded rooms come online. This initiative modernizes LTD's meeting infrastructure to better support in-person and remote participants.



# Lane Transit District Monthly Department Reports

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**Reporting Period: February 1-28, 2026**

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## Legal

Carmen Jackson-Brown, In House Counsel

### COMPLIANCE

The Compliance Department continues to improve its policy update project. This effort remains ongoing as the Compliance Officer works with departments on existing and new policies and procedures to ensure alignment with current regulatory requirements and operational practices.

Oregon's Certification Office for Business Inclusion and Diversity (COBID) has completed the re-evaluation of existing Disadvantaged Business Enterprise (DBE) and Airport Concessions Disadvantaged Business Enterprise (ACDBE) firms. The COBID Directory has been updated to reflect firms that have been re-certified under the U.S. Department of Transportation's October 3, 2025 Interim Final Rule. As this process concludes and additional guidance from the Federal Transit Administration (FTA) becomes available, the Compliance Officer will incorporate necessary updates into related policies and procedures.

The Records Management Officer conducted a review of Board resolutions to ensure complete and up to date records. She is also addressing historical documentation to further strengthen records accuracy and retention practices.

The Records Management Officer also collaborated with Human Resources and Procurement employees to review records that had met their retention requirements. As a result of this review, nine cubic feet of paper records were appropriately disposed of in accordance with established records management procedures.

Additionally, the department is continuing to work with the Oregon Records Management Solution (ORMS) team to support compliance with accessibility requirements related to public access to historical Board records on the District's website. Further updates on this work will be provided as the project progresses.

## Operations

Mike Hursh, Deputy Chief Executive Officer

### MOBILITY SERVICES UPDATES

- Expanded hours and more vehicles began serving the LTD Connector in Cottage Grove on 3/2. The services are now available on weekdays from 7am to 6pm anywhere within the Cottage Grove city limits.
- The Rural Shuttle pilot program also commenced on March 2<sup>nd</sup>, adding lifeline transportation services to Or-36, Mohawk Valley, and South Lane residents.



**LANE TRANSIT DISTRICT  
DELEGATED AUTHORITY REPORT  
March 2026**

<b>Contracts</b>									
<b>DATE EXECUTED</b>	<b>CONTRACTOR</b>	<b>DESCRIPTION</b>	<b>CONTRACT TYPE</b>	<b>CONTRACT TERM</b>	<b>CONTRACT VALUE</b>	<b>CONTRACT INCREASE/TASK ORDER AMOUNT</b>	<b>NEW CONTRACT VALUE</b>	<b>SIGNER</b>	<b>NOTES</b>
3/2/2026	Keith Gilbert Consulting	Indesign Script and Development Services	Amendment	Sep 23, 2025 - Jun 30, 2026	\$15,000.00	N/A	N/A	E. Breitenstein	Amendment to extend the term of the agreement for 6 more months.
3/3/2026	Xenium, Inc.	Compensation Assessment	Personal Services	Feb 3, 2026 - Jun 30, 2026	\$34,000.00	N/A	N/A	W. Frisbie	New Agreement
3/6/2026	Central Print, Inc.	Day Pass Printing Services	Amendment	Jul 1, 2025 - Jun 30, 2027	\$69,694.92	N/A	N/A	E. Breitenstein	Amendment to extend the term of the agreement for another year.
3/10/2026	Chambers Construction	Eugene Station 1099 and CSC Exterior Lighting Replacement	Task Order	Mar 3, 2026 - Dec 15, 2026	\$8,500,000.00	\$86,739.00	N/A	J. McCormack	Task Order to replace all exterior lighting at Eugene Station 1099 and CSC.
3/11/2026	Chambers Construction	WEE EmX Caulking, Grouting and Painting	Task Order	Mar 3, 2026 - Oct 15, 2026	\$8,500,000.00	\$196,355.00	N/A	J. McCormack	Task Order to caulk, grout and paint WEE EmX stations.
3/11/2026	Chambers Construction	Ridesource Waterleak Emergency Repair	Task Order	Mar 15, 2026 - Oct 15, 2026	\$8,500,000.00	\$20,144.00	N/A	J. McCormack	Task Order to repair water leak at Ridesource.
3/11/2026	EM HR Solutions, L.L.C.	Human Resouces Consulting Services	Personal Services	Feb 1, 2026 - Dec 31, 2026	\$6,000.00	N/A	N/A	W. Frisbie	New Agreement
3/13/2026	Oxley & Associates, Inc.	State Government Relations Lobbyist	Amendment	Jul 1, 2024 - Jun 30, 2027	\$240,000.00	N/A	N/A	J. Auten	Amendment to extend the term of the agreement another year.
3/13/2026	Smith Garson, Inc.	Federal Government Relations Lobbyist	Amendment	Jul 1, 2024 - Jun 30, 2027	\$204,000.00	N/A	N/A	J. Auten	Amendment to extend the term of the agreement another year.
3/18/2026	Lane Council of Governments	Lane Coordinated Public Transit Human Services Transportation Plan	Amendment	Mar 1, 2025 - Jun 30, 2026	\$120,000.00	N/A	N/A	D. Roth	Amendment to extend the term of the agreement for another six months and update Key Personnel.
3/24/2026	Prothman Company	Operations Recruitment	Personal Services	Mar 24, 2026 - Mar 30, 2027	\$24,000.00	N/A	N/A	W. Frisbie	New Agreement
3/25/2026	Lane Council of Governments	Gang of Six Dark Fiber Services	Amendment	Aug 1, 2018 - Dec 31, 2026	\$54,000.00	\$25,000.00	\$79,000.00	J. Flick	Amendment to extend the term of the agreement for another year and increase the NTE amount.



# Safe Rides, Safe Youth

*Moving with Confidence*

**T**

**Name: Theo**  
**School: A3**  
**Pronouns: He/They**

**H**

**Name: Hanesh**  
**School: SEHS**  
**Pronouns: He/Him**

**I**

**Name: Ira**  
**School: Churchill**  
**Pronouns: She/Her**

**S**

**Name: Simon**  
**School: A3**  
**Pronouns: He/Him**

# The Challenge

Our challenge was to create an awareness campaign that promotes safe ridership and educates young people on how to safely use the LTD system. This includes educating them about their rights when riding the bus and how to report unsafe behaviors.

## Initial Findings

*Youth and Young Adults have difficulty reporting unsafe situations because:*

- They don't know whom to report unsafe behavior to
- They don't know how to report unsafe behavior
- They don't know how to use the feedback form on the LTD website
- The online form doesn't provide quick enough action
- They don't feel comfortable accessing help in the moment

# Goal

- Educate young people on their rights while riding an LTD bus
- Create an awareness campaign to share all the ways LTD protects the safety of young people, this includes:
  - How to report through the LTD website
  - How to identify and talk to an LTD officer
  - How to report at Customer Service
  - How to access critical support through their 'Safe Place' system
- Propose additional safety measures to make real-time reporting easier and more accessible

## Name & Slogan

# Safe Rides, Safe Youth

*Moving with Confidence*

## Target Audience

- Youth and Young Adults In Lane County
- Students
- Parents & guardians of young people

# Deliverables

- Social Media Strategy
- 1 Infographic
- 2 video reels
- 2 bus advertisements
- Presentation

# Social Strategy

1. Launch QR code ads to report concerns in real time
2. Share 3 social posts over two weeks
3. Use youth-friendly graphics and videos
4. Reach youth, parents, and guardians

## Post #1

**Post Topic:** Awareness Reel

**Post Date:** Week 1, Monday,  
9AM

**Post Locations:** Instagram,  
TikTok, Facebook

**Post Type:** Video, Reel

## Post #2

**Post Topic:** Infographic on how  
to report unsafe behavior

**Post Date:** Week 1, Thursday,  
12PM

**Post Locations:** Instagram,  
Facebook

**Post Type:** Graphic

## Post #3

**Post Topic:** Funny video  
instructing young people how to  
report unsafe behavior

**Post Date:** Week 2, Tuesday 11  
AM

**Post Locations:** Instagram,  
TikTok, Facebook

**Post Type:** Video, Reel

# Infographic



**Safe Rides,  
Safe Youth**  
*Moving with Confidence*

**Youth Safety:  
Know Your  
Resources,  
Move with  
Confidence**



Lane Transit District



Did you witness an incident or are you feeling unsafe on the bus?

**Learn about the ways that LTD is making sure youth feel safe moving with confidence!**





**Talk directly to an LTD Safety Officer**

LTD Safety Officers are trained to help in real time. You can talk with them about safety concerns, get support, or ask for help while riding or waiting at stations.





**Use customer service**

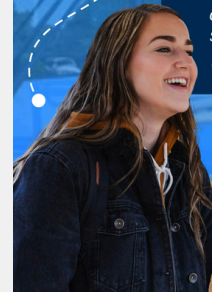

At central hubs like Eugene and Springfield, you can stop by the customer service desk to ask questions or share concerns in person.





**Request a Night Stop**

Night Stop allows passengers to get dropped off at any safe point along a bus route, even if it's not a regular stop. This service is available after 7 p.m. on all bus routes except EmX.


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## Use customer service



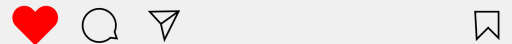
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LTD  
Lane Transit District

📍 🗨️ 📌

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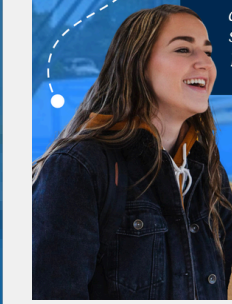


LTD  
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LTD Lane Transit District

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LTD Lane Transit District

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LTD Lane Transit District

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LTD  
Lane Transit District

Instagram icons: heart, comment, share, bookmark

**Report Through the LTD website**

Use the 'Feedback Form' on our website to report unsafe behaviors or incidents you experience while using an LTD bus.

Link in bio or visit:  
[tinyurl.com/y3c4yepz](https://tinyurl.com/y3c4yepz)

LTD  
Lane Transit District

Instagram icons: heart, comment, share, bookmark

**All LTD Spaces are a "Safe Place"**

All LTD buses are designated Safe Places, and bus operators, public safety officers, and customer service representatives are trained to assist young people get connected with Looking Glass Community Services Station 7 for support.

LTD  
Lane Transit District

Instagram icons: heart, comment, share, bookmark

# All LTD Spaces are a "Safe Place"



*All LTD buses are designated Safe Places, and bus operators, public safety officers, and customer service representatives are trained to assist young people get connected with Looking Glass Community Services Station 7 for support.*



Lane Transit District



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**Link in bio or visit:**  
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Lane Transit District



# Use customer service

At central hubs like Eugene and Springfield, you can stop by the customer service desk to ask questions or share concerns in person.



Lane Transit District



# Ad Campaign



Safety is our number one priority.

Scan here to report an unsafe passenger.



# English and Spanish Options



La seguridad es nuestra prioridad número uno.

Escanee aquí para reportar a un pasajero peligroso.



eye-catching

simple

easy to follow



Our drivers are here to help.

**Complaints?  
Compliments?  
Tell us by  
scanning below!**



# English and Spanish Options

Nuestros conductores están aquí para ayudarte.

**¿Quejas?  
¿Felicitaciones?  
¡Cuéntanoslo;  
escanea el código  
de abajo!**



# Video Content

**Raise your hand if you know how to access LTD report forms!**

# Instagram & TikTok Video #1

- Many youth don't know how to access the LTD report forms
- This video is an engaging way to teach youth how to access these forms



# Instagram & TikTok Video #2

- This is a funny and exaggerated, sketch-style video meant to appeal to young people directly.
- It is easy to understand



# INSPIRATION

@cascadiawildlands

**DOUBLE YOUR IMPACT IN NOVEMBER!**  
MOUNTAIN ROSE HERBS WILL MATCH DONATIONS UNTIL WE REACH \$5,000!

HELP US CLIMB THE MOUNTAIN!

\$10,000  
\$7,500  
\$5,000  
\$2,500  
\$1,000

easy to read

layering

3D look

cute graphics

Free rides  
**FREEDOM FOR YOU**

**Parents:**  
Get your student the **free LTD Bus Pass** before summer break

**Act Now!**  
Get the Student Transit Pass today!  
Visit your school office for more information.  
(Pass valid until 10/15/24.)

#256fb3

#177bc6

#05275c

#ddb831



# Questions?



## Lane Transit District Agenda Item Summary (AIS)

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**Presented By:** Jameson Auten, Chief Executive Officer

**AIS Title:** Human Resources – Quarterly Update

**Prepared By:** Wendi Frisbie, Chief Administrative Officer

### **Action: Discussion and Feedback**

**Agenda Item Summary:** Taryn Johnson-Kline, of Taryn M Consulting has designed a comprehensive metrics framework that enhances visibility into workforce trends, supports strategic decision-making, and aligns HR outcomes with LTD’s organizational goals and values.

Overall, the 2026 data reflects a stable workforce, strong recruitment pipeline, positive employee sentiment, and active internal mobility, while also identifying future risks related to retirement eligibility, safety costs, and leadership alignment.

### **Key Findings**

- **Workforce Stability with Future Risk**
  - Workforce remained stable at an average of 379 full time employees (FTEs) across 21 departments.
  - Turnover decreased to 9%, including both voluntary and involuntary exits.
  - Retirement eligibility is projected to increase from 9% today to 20% by 2030, creating a need for succession planning and knowledge transfer.
  
- **Strong Recruitment and Internal Mobility**
  - The organization received more than 1,600 applications.
  - New hire and rehire retention remained strong at 85.48%.
  - Promotions, transfers, and reclassifications demonstrate a healthy internal talent pipeline.
  
- **Training and Development**
  - Training compliance remained strong at 99%.
  - Active internal movement highlights the importance of equitable and transparent career pathways.
  
- **Positive but Uneven Employee Experience**
  - 80% of employees would recommend the organization as a place to work.
  - Opportunities exist to improve cross-department collaboration, leadership visibility, and understanding of how individual roles connect to organizational goals.

**I certify that my Department Chief has reviewed and approved this AIS:**

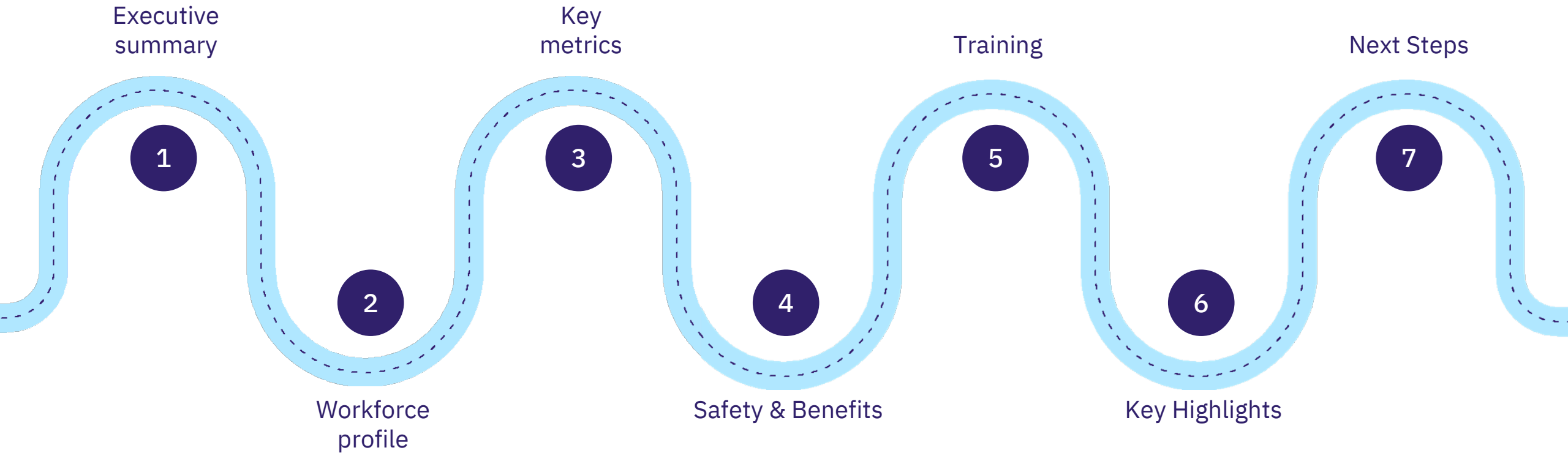
Lane Transit District

# Workforce BI-Metrics

*April 2026*



# Table of Contents





# **EXECUTIVE SUMMARY**

# Executive summary

- **Workforce Stability with Future Risk:**

Turnover remains low (9.0% in 2025; 46.7% lower than 2024, at 16.9%); however, retirement eligibility is projected to increase to 20% by 2030, underscoring the need for succession planning and knowledge transfer. There was +7.9 percentage point improvement in retention from 2024 to 2025.

- **Positive but Uneven Employee Experience:**

80% of employees would recommend the organization as a place to work. Opportunities exist to strengthen leadership visibility, communication, and alignment to organizational goals.

- **Strong Internal Mobility:**

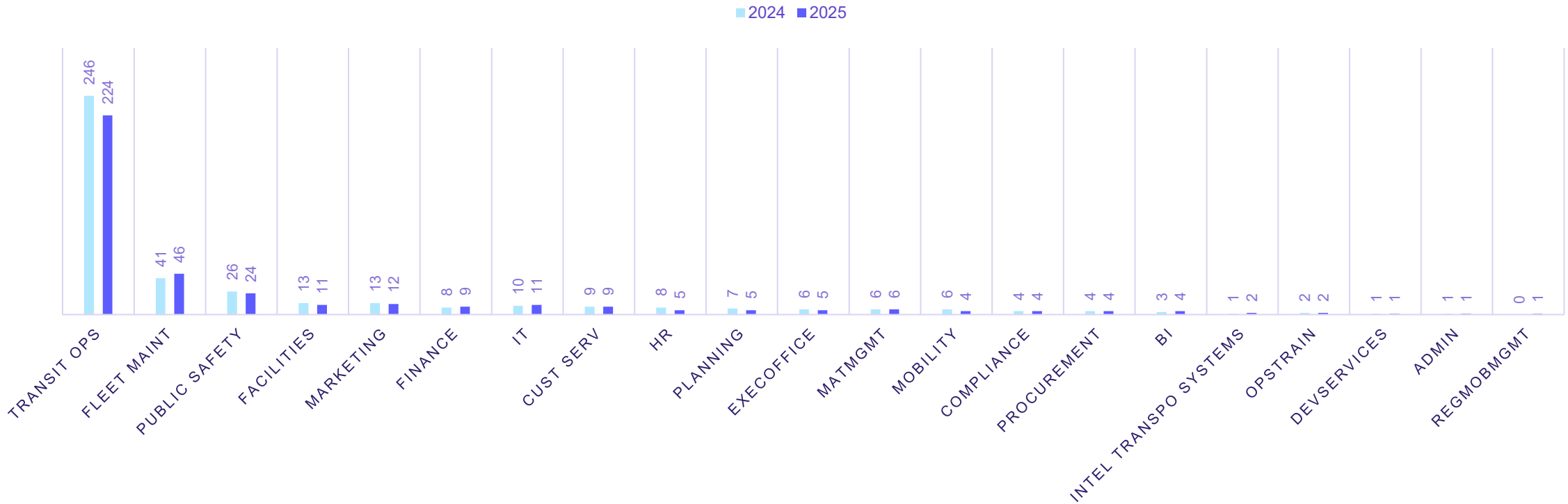
Promotions and internal movement reflect a healthy internal talent pipeline and opportunity to formalize career pathways and development strategies.

# WORKFORCE PROFILE



# Employee Structure

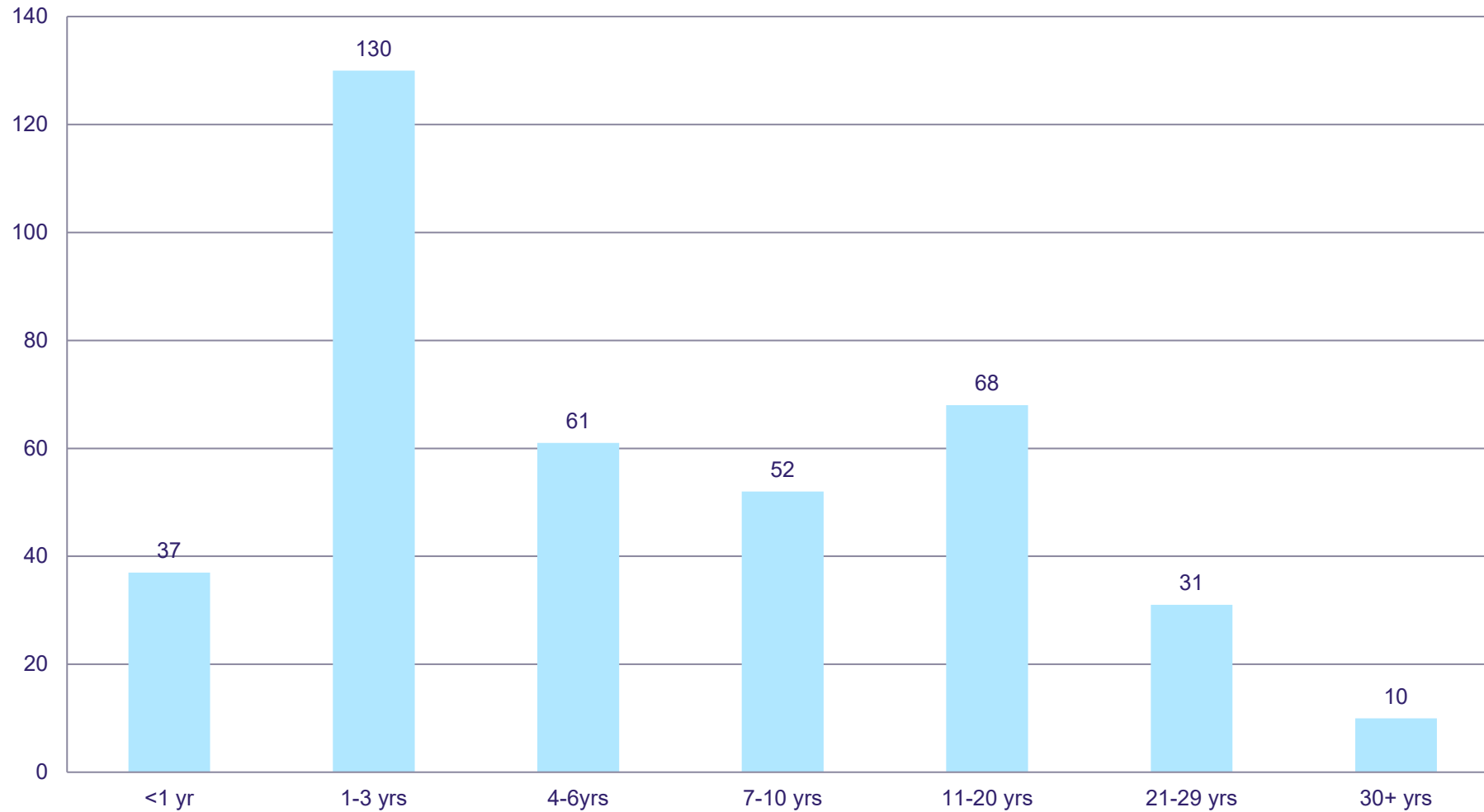
## FTE BY DEPARTMENT



Departments  
21

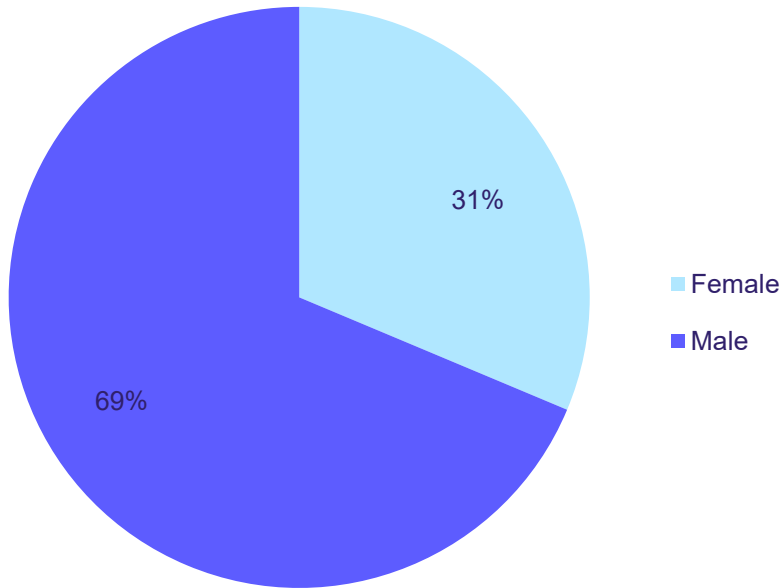
# Employee Tenure

## Years of Service



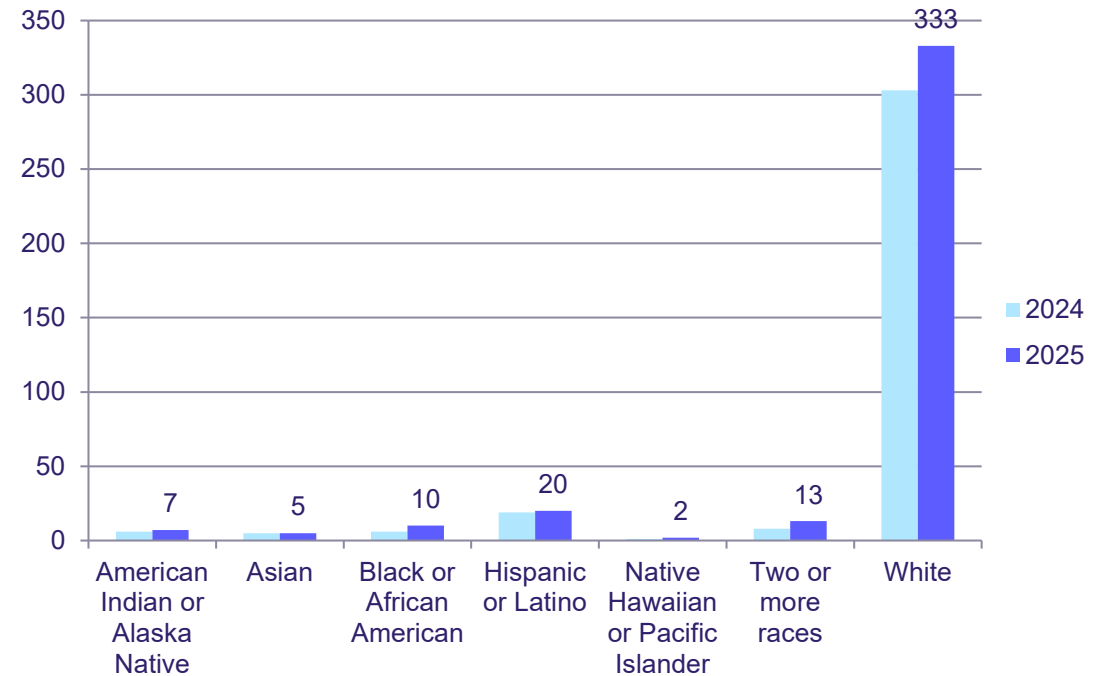
# Workforce demographics

## Gender Distribution



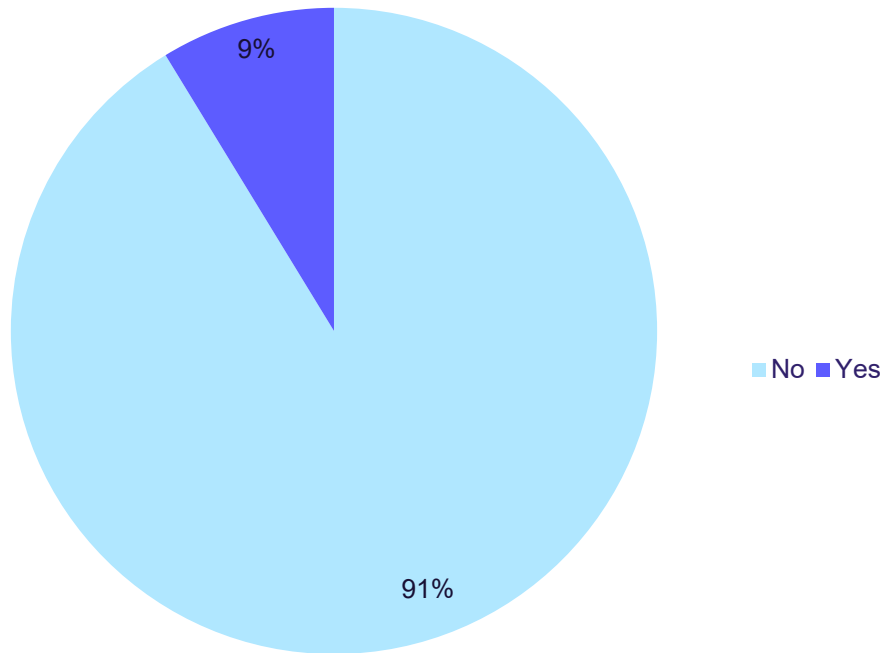
Female Employees (2025)  
116 (30.6%)

## Race Distribution

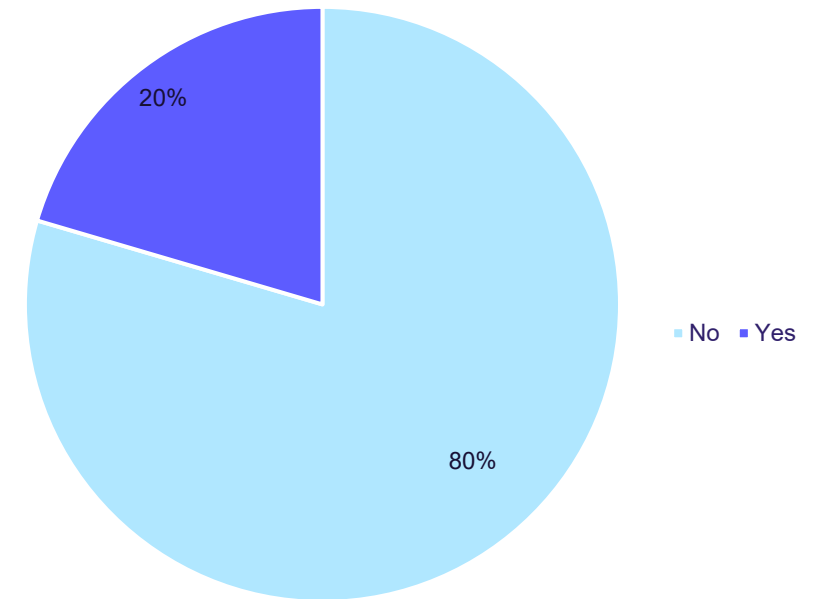


# Workforce Retirement Eligibility

## Retirement Eligibility base on age 65+



## Retirement Eligibility in 2030 (age 65+)



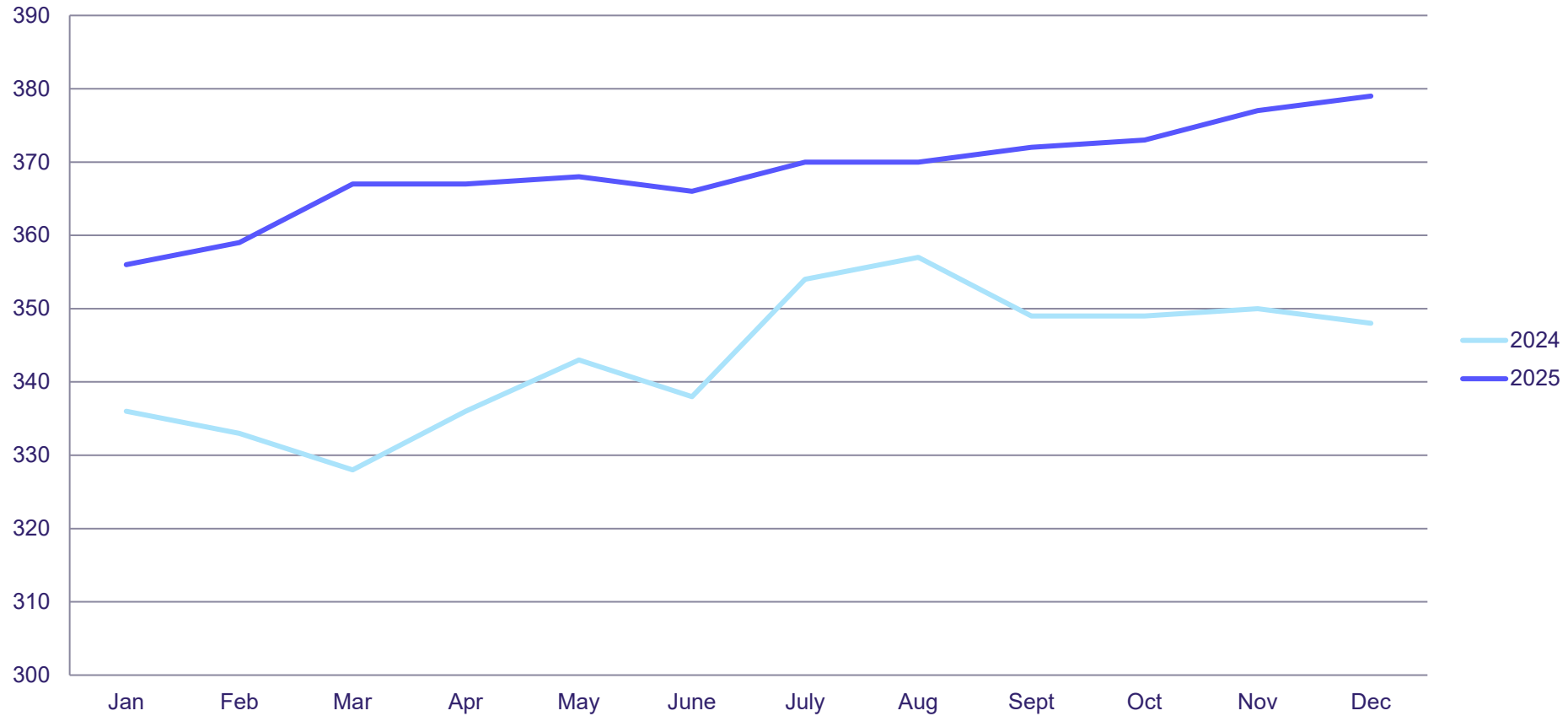
Retirement eligibility is projected to more than double (from 9% to 20% by 2030), signaling an urgent need to proactively strengthen succession planning, leadership pipelines, and knowledge transfer strategies.



# KEY METRICS

# Employee Trends

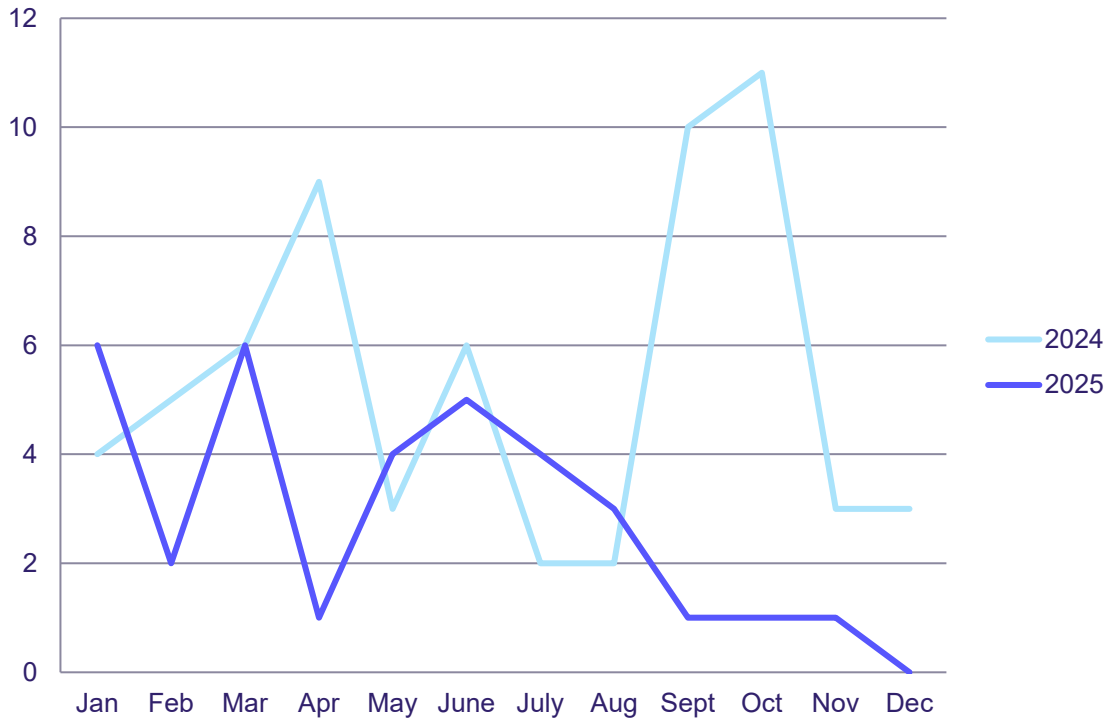
## FTE Trend



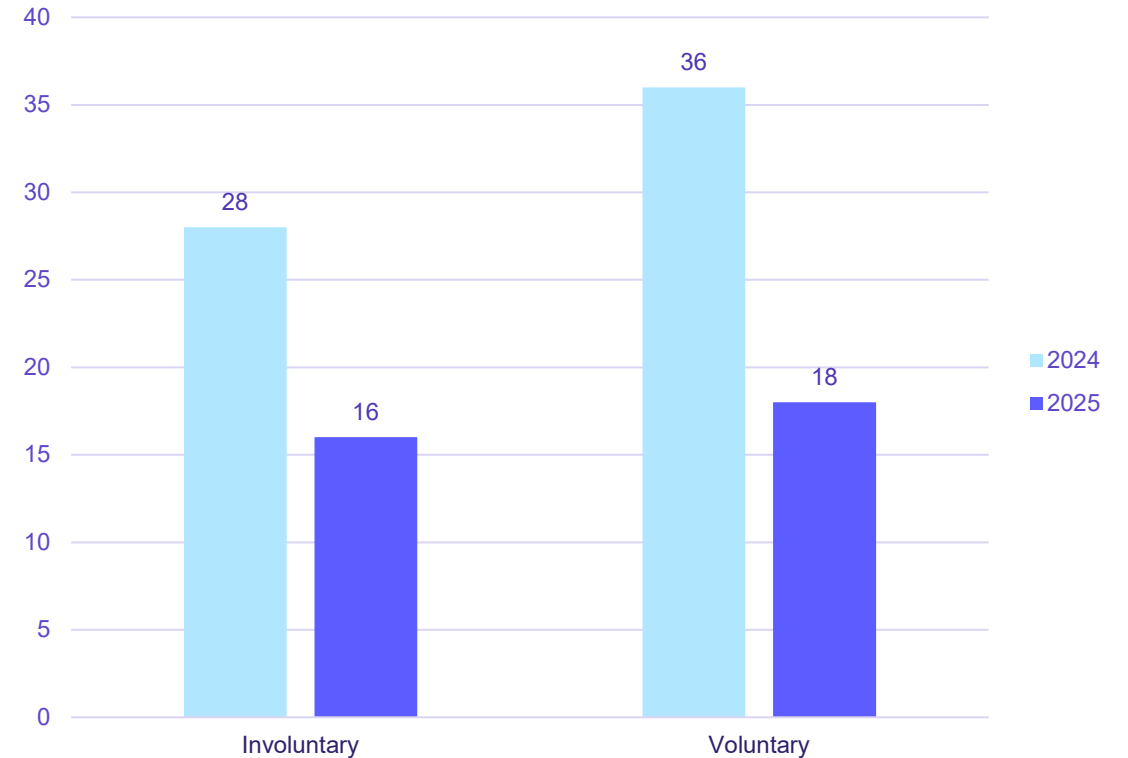
Avg FTE (2025)  
379

# Turnover & retention update

## Turnover Trend



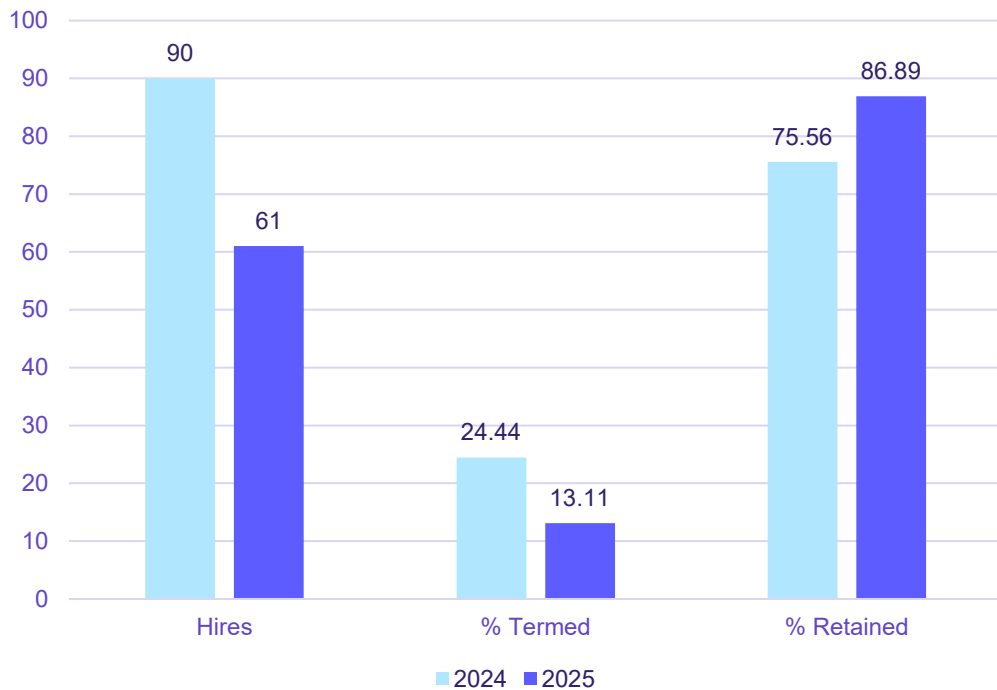
## Retention Focused Turnover



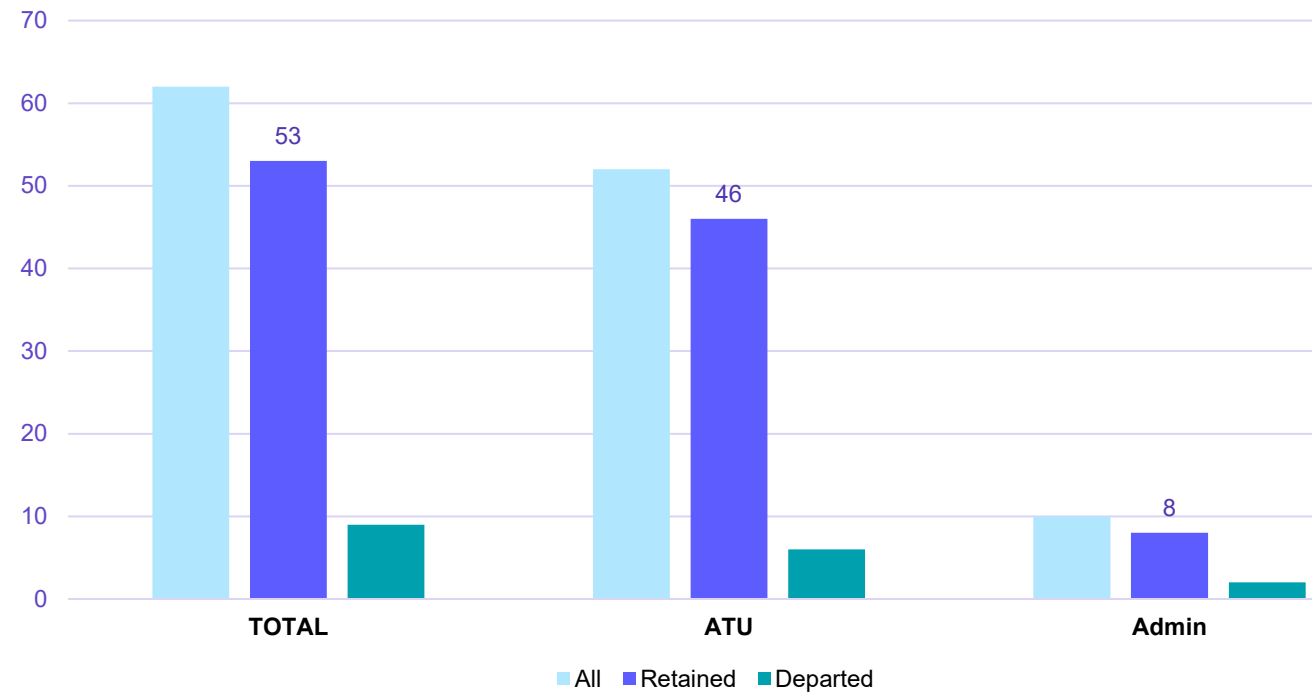
Turnover has declined year-over-year—particularly in voluntary separations—indicating improved retention efforts, while highlighting an opportunity to sustain momentum through targeted employee experience and engagement strategies.

# Turnover & retention update

Annual Hires Retained



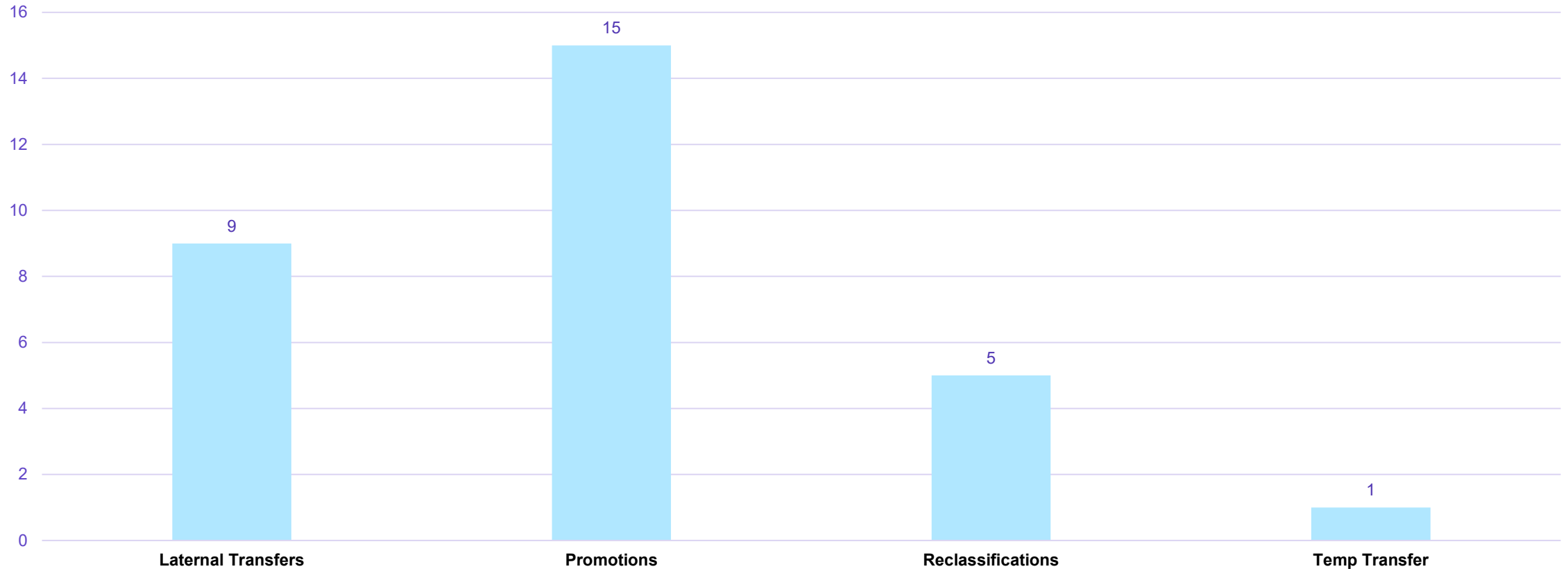
2025 New (to LTD) Hires/Rehires



Overall: 85.48% Retention Rate for 2025 of new hires/rehires

1600 Applications Were Received

# Internal Movement



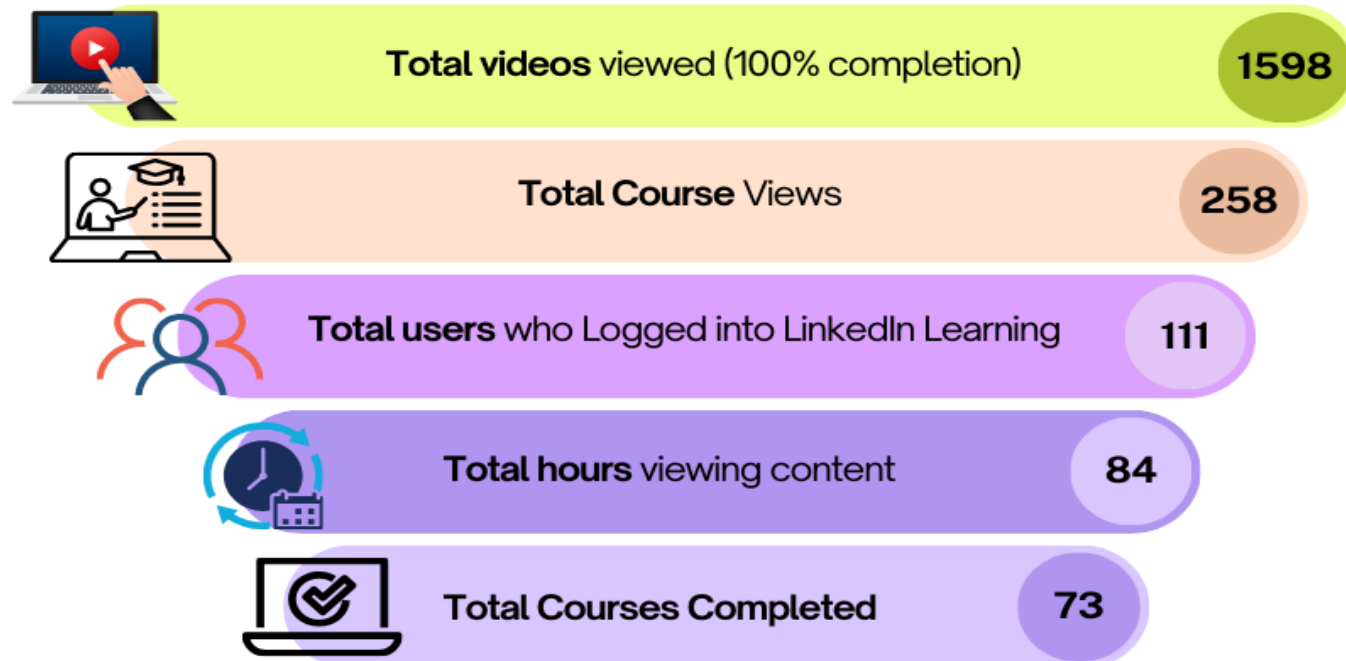
- 9 lateral transfers/position changes (All Admin),
- 15 promotions (9 Admin to Admin, 5 Union to Admin,
- 1 Union to Union),
- 5 reclassifications (4 Union, 1 Admin) ,
- 1 Temporary Transfer (Union).



# TRAINING

# General Training

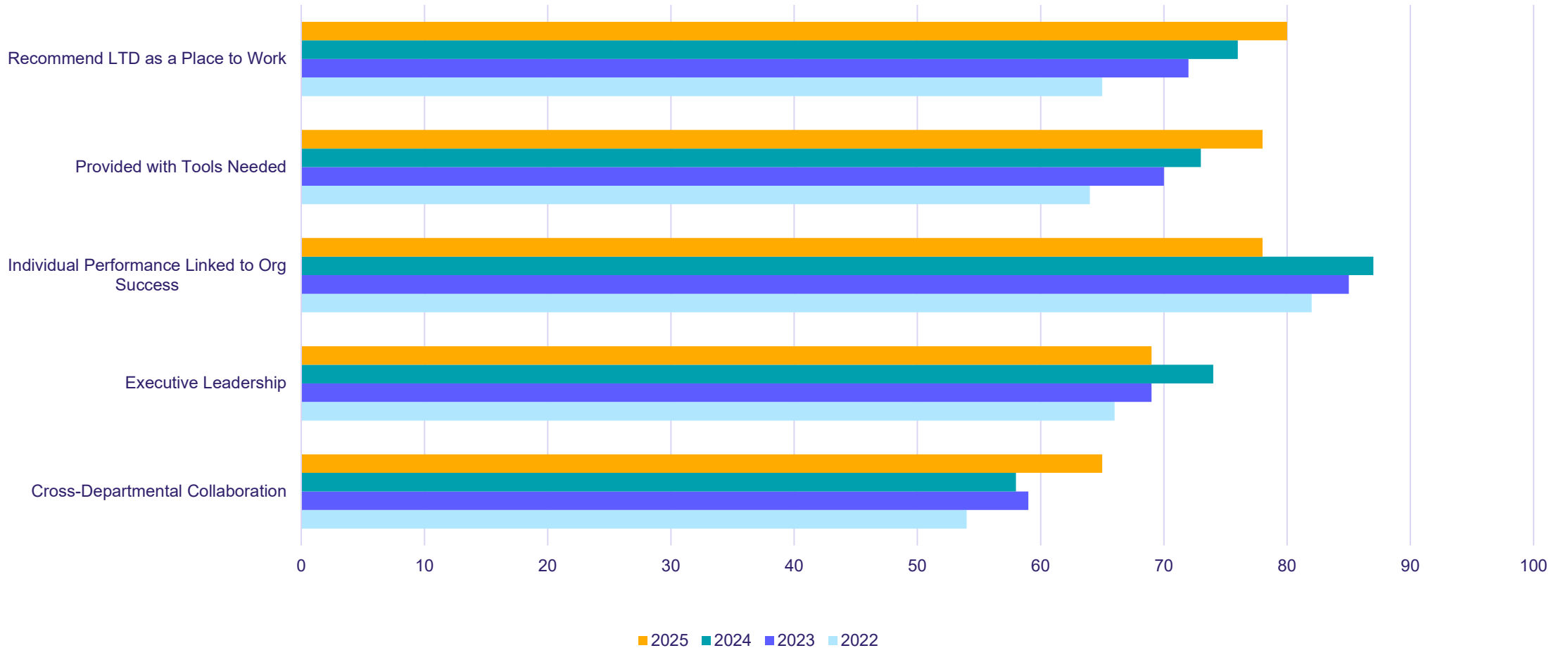
## LinkedIn Learning (2025)



# ENGAGEMENT SURVEY RESULTS

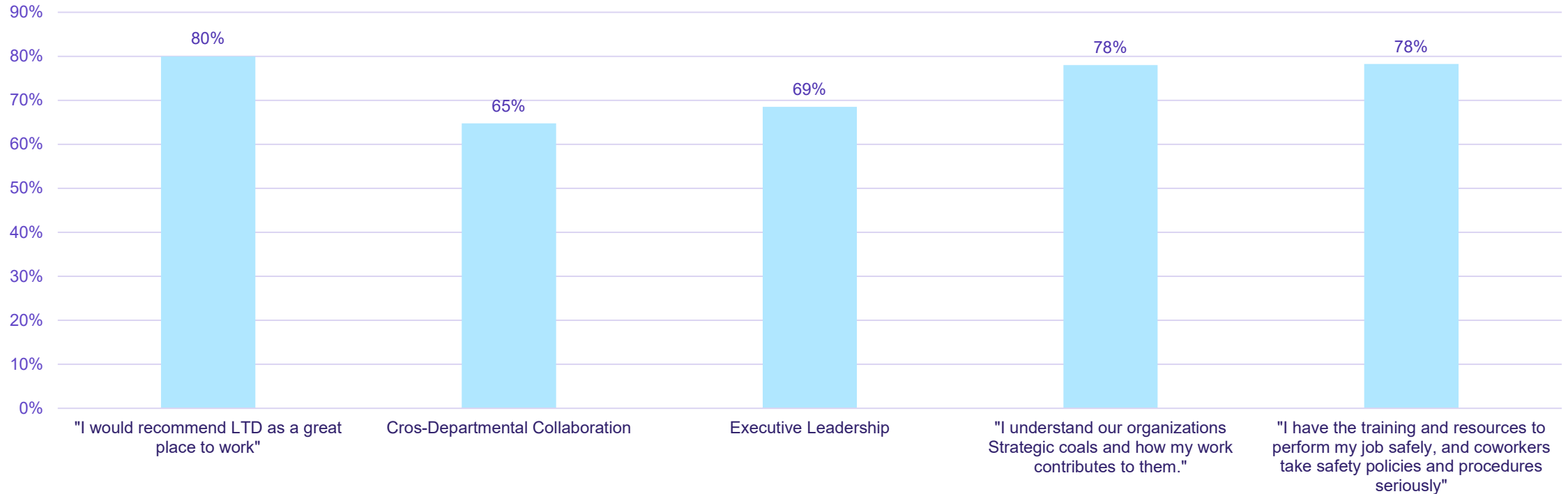
# Employee engagement & satisfaction

## Year-Over-Year Employee Experience Results



# Employee engagement & satisfaction

2025 KPI Calculations (All Staff) Averages



## Key Highlights

Cross-Departmental Collaboration improved to 65, though remains well below target.

Executive Leadership and Individual Performance Linked to Organizational Success declined.

For the first time, we met our goal for LTD as a recommended place to work (80).



# COMPENSATION & BENEFITS ANALYSIS

# Compensation & Benefits Analysis

- The process included benchmarking compensation and benefits against local agencies and aligning roles title-for-title. Findings will inform updated salary structures and the development of transparent total compensation tools for employees.
- Preliminary results show LTD's compensation is positioned just above 100% of the local market, strengthening our ability to attract and retain top talent in achieving our goal of being an employer of choice
- Next steps include evaluating benefits against the study, establishing new salary grades, and delivering individualized total compensation details to employees



# KEY HIGHLIGHTS

# Closing Key Points

- This report establishes our baseline – future updates will focus on trends, progress, and impact over time.
- The workforce is stable today, but future risk is emerging – particularly around retirement and succession.
- Employee sentiment is strong, with clear opportunities to strengthen leadership connection and alignment.
- Safety and benefit costs signal a need to manage not just frequency, but financial and operational impacts.
- Paid Leave Oregon utilization is notably high, with a majority of intermittent claims – this may have broader implications for workplace planning, coverage, and operational continuity
- Overall, LTD is well-positioned, with data in place to support more proactive, strategic workforce decisions.

# NEXT STEPS



# Next Steps

- **Establish a quarterly HR metrics cadence** to track trends over time and measure progress against Board priorities
- **Develop LTD benchmarks** to move from reporting data to measuring success (measurable targets and benchmarks)
- **Align HR metrics to strategic goals** to ensure data informs LTD's people decision-making, resource allocation, and long-term workforce planning.



# Lane Transit District

## Agenda Item Summary (AIS)

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**Presented By:** Jameson Auten, Chief Executive Officer

**AIS Title:** 2026-2028 Strategic Plan FY27 Q3 Update

**Prepared By:** Dave Roth, Director of Mobility Planning and Policy

**Action:** Discussion and Feedback

**Agenda Item Summary:**

### **Overview**

Lane Transit District's (LTD) 2026–2028 Strategic Business Plan (SBP) was adopted by the Board of Directors on December 17, 2025. It reflects LTD's ongoing commitment to connecting our community through four outcome areas: *Customer Satisfaction*, *Community Value*, *Employee Experience*, and *Financial Health*. This structure anchors strategic work to the outcomes that matter most to riders, employees, and the broader Lane County community. This report provides a quarterly progress update on prioritized strategic initiatives across each outcome area. Updates reflect work through March 31, 2026 (FY27 Q3).

### **Customer Satisfaction**

Deliver exceptional customer service that boosts customer advocacy, measured by the annual Net Promoter Score.

Led by: Mike Hursh, Chief Operating Officer

- 1. Bus and Non-Revenue Vehicle Replacements (Fleet / Procurement)**
  - a. Progress: On Track. At the March 18, 2026 Board meeting, the Board approved the next round of articulated bus procurements.
  - b. Next Steps: Obtain production schedule from New Flyer.
  
- 2. Mobile Video Surveillance Upgrades (ITS)**
  - a. Progress: On track. Pilot camera installations are underway March–April 2026.
  - b. Next Steps: Finalize governance document; proceed to fleet-wide installation.
  
- 3. Rear-Facing ADA Securement (Fleet)**
  - a. Progress: On track. Purchase order issued March 2026.
  - b. Next Steps: Coordinate with vendor to confirm delivery dates and installation timeline.
  
- 4. Review and Update Public Transportation Agency Safety Plan — PTASP (Operations)**
  - a. Progress: On track. The inaugural PTASP safety committee meeting has been held, including an initial review of safety metrics tracking.



## Lane Transit District Agenda Item Summary (AIS)

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- b. Next Steps: BI to develop a Safety Metrics Dashboard. Next committee meeting scheduled for July 22, 2026.

### **Community Value**

Deliver strong value to riders and the broader community through our services, as communicated in LTD's annual impact report.

Led by: Joe McCormack, Chief Development Officer

#### **1. Initiate and Begin Implementing Connect 2045 — Long-Range Mobility Plan (Planning)**

Related Board Goal: Complete LTD Long-Range Mobility Plan (LRMP)

- a. Progress: On track. The Connect 2045 consultant is on board and the Oregon Department of Transportation (ODOT) has issued the notice to proceed.
- b. Next Steps: Project kick-off and field tour to be scheduled in early April 2026.

#### **2. Design and Implement Pilot Projects — Downtown Loop, Rural Services, ATTAIN/Regional MESH (Planning / Mobility Services)**

Related Board Goal: Expand Rural Transportation Options

- a. Progress: On track. Two pilots are actively underway: The Downtown Loop and the Rural Services Pilot. Planning is also in progress for the Regional MESH project, funded by the federal ATTAIN grant.
- b. Next Steps: Formal evaluation of the Downtown Loop and Rural Services pilots will begin in calendar year 2026. Regional MESH project procurement process initiated with RFP to be released in late spring 2026.

#### **3. Hold Annual Stakeholder Event (Marketing & Communications / Executive Office)**

Related Board Goal: Complete LTD Long Range Mobility Plan (LRMP)

- a. Progress: On track. Preliminary planning is underway for a stakeholder engagement event scheduled for October 2026. The event will be organized in conjunction with Connect 2045 and will follow a workshop or roundtable format. The State of the District format will return in 2027 upon conclusion of the LRMP.
- b. Next Steps: Aligning 2026 event with LRMP schedule.

#### **4. Publish Annual Impact Report (Marketing & Communications / Executive Office)**

- a. Progress: On track. Production of the annual impact report has been incorporated into the FY2027 marketing work plan with a target publication date of October 2026.
- b. Next Steps: Evaluating feasibility of an accompanying annual impact video.



## Lane Transit District Agenda Item Summary (AIS)

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### **5. Update Coordinated Public Transit Human Services Transportation Plan (Planning / Mobility Services)**

- a. Progress: On track. The project team has drafted four foundational memos covering: (a) Funding Resources, (b) Needs Assessment, (c) Coordination Practices and Projects, and (d) Public Outreach Report.
- b. Next Steps: The project team will present the draft final plan to LTD's STIF Advisory and Strategic Planning Committees in spring of 2026 with Board consideration of plan adoption slated for summer of 2026.

### **Employee Experience**

Build and sustain a high-performing workforce by fostering strong employee engagement, measured by the annual survey.

Led by: Wendi Frisbie, Chief Administrative Officer

### **1. Highlight Data and Real-World Impact Stories Via Internal Communications (Marketing & Communications)**

Related Board Goal: Position LTD as an Employer of Choice

- a. Progress: On track. Employee updates are currently shared through the regularly distributed Inside Lane internal newsletter.
- b. Next Steps: The feasibility of a printed newsletter is under evaluation, and further improvements to digital communications will follow the launch of M365 SharePoint.

### **2. Gather Actionable Feedback from Staff to Shape Organizational Improvements**

- a. Progress: Employee Engagement Survey was conducted in November 2025 with results shared with the organization in February and a presentation to the Board in April. The consulting firm Oxygen continues to conduct quarterly pulse surveys to LTD's Pulse Groups, providing actionable reports to the Chiefs.
- b. Next Steps: Continue quarterly Pulse surveys.

### **3. Communicate Key Milestones/Metrics Throughout HR Improvement Period.**

- a. Progress: Starting in December, consultant Taryn Johnson-Kline shared a base-line data setpoint for HR measurements. The report will go to the Board on a quarterly basis, with the next report in April. The April report will include the 2025 year in review.
- b. Next Steps: Continue quarterly updates to the Board.

### **Financial Health**

Maintain a strong financial position to sustain our operations for the future, measured by reserve policy.



## Lane Transit District Agenda Item Summary (AIS)

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Led by: Pam Strutz, Chief Financial Officer

**1. Identify Public-Facing Revenue Marketing Opportunities — On-Vehicle Advertising and Public Art (Marketing & Communications / Fleet)**

- a. Related Board Goal: Identify New Revenue Sources Progress: On track. Development of a revenue-generating advertising program is on track for contractor selection in FY2027. A revised advertising policy will be presented to the Board in June 2026; the procurement process will begin summer 2027, pending Board approval. As a near-term activation, exterior space on two buses will display student art contest winners beginning Spring 2026.
- b. Next Steps: Present advertising policy to Board, June 2026.

**2. Increase Group Pass and Nonprofit Sales/Partners By 5% (Marketing & Communications / Customer Service)**

Related Board Goal: Identify New Revenue Sources

- a. Progress: On track. The Transportation Program Specialist position was filled in Fall 2025. Since then, Group Pass Program participation has grown with the addition of new partners from the hospitality, restaurant, and long-term care sectors.
- b. Next Steps: Develop updated Group Pass Program promotional and sales materials before June 2026.

**3. Conduct a Cost Analysis of LTD's Contracted Mobility Services (Finance/Mobility Services)**

Related Board Goal: Conduct Operational Assessment of RideSource

- a. Progress: Eide Bailly LLC (LTD's audit firm) prepared a comparison of current staffing costs through contractor MTM with an estimate of what it would cost to provide the same services via LTD. The additional cost was significant. It was determined that there would need to be additional study into the MTM operations to determine whether LTD could eliminate any duplication of effort and/or provide more cost efficiencies by bringing the administration of the RideSource operations in-house.
- b. Next Steps: We have budgeted to have an American Public Transportation Association (APTA) Peer Review team review the MTM operations within the next six-nine months. The APTA team is made up of paratransit industry experts. There is no cost for the team's time; LTD pays for their travel and lodging only.

**4. Centralize Procurement Activities to Improve Cost-Savings and Process Consistency Impact (Procurement/All Areas)**

Related Board Goal: Identify Strategies to Address Budget Imbalances



## Lane Transit District Agenda Item Summary (AIS)

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- a. Progress: The Procurement team began centralizing Procurement in December with a meeting with the Facilities team, the first department to be converted. Procurement has developed processes and goals for this project. This includes changing from a de-centralized procurement process where departments are responsible for contacting vendors, getting quotes and implementing contracts, to a system that centralizes all the key procurement processes in one place. This will reduce redundancy, reduce costs by utilizing more state contracts, and will ensure LTD has the documentation to meet ODOT and Federal Transit Administration procurement requirements. This conversion requires a re-write of workflows in LTD's financial software Enterprise ERP, and additional build-out of ERP areas not implemented in its initial deployment.
- b. Next Steps: Finance department staff is doing ERP setup work and will run test scenarios in the second quarter. The goal is to have the system ready for Facilities at the start of the new fiscal year on July 1, 2026. The remaining departments will be transitioned throughout the remainder of 2026.

### **5. Evaluate Accounts Payable to Streamline Processes and Reduce Staff Dependencies Impact (Finance-Procurement/All Areas)**

Related Board Goal: Identify Strategies to Address Budget Imbalances

- a. Progress: In conjunction with the Procurement Centralization project, the Accounts Payable workflow will change. Currently, each department is responsible for manually entering vendor invoice information into the ERP. Once Procurement is centralized, invoice information will be matched by the system and moved forward. Departments will be responsible for verification and tracking. Invoice entry will be centralized in Finance with the goal of utilizing AI technology to scan and upload invoice information.
- b. Next Steps: In April, Finance and Procurement staff are attending an ERP conference and will be actively looking for AI solutions to coordinate with ERP.

I certify that my Department Chief has reviewed and approved this AIS:



## Lane Transit District Agenda Item Summary (AIS)

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**Presented By:** Jameson Auten, Chief Executive Officer

**AIS Title:** River Road Passenger Boarding Safety Improvements

**Prepared By:** Kerry Aszklar, Associate Planner

**Action:** Discussion and Feedback

**Agenda Item Summary:**

During Summer 2026, the City of Eugene (City) will repave River Road from Beltline (OR 569) to Green Lane, providing Lane Transit District (LTD) with the opportunity to implement safety, access, and operational improvements to three bus stops in the project corridor:

- Stop 01547 (northeast River Rd and Division Ave)
- Stop 01325 (northwest corner of River Rd and Santa Clara Ave)
- Stop 00681 (northeast corner of Santa Clara Animal Hospital)

Part of LTD's Frequent Transit Network (FTN), this section of River Road is served by routes 51, 52, and 55, and provides direct access to LTD's Santa Clara Station. In coordination with the City, LTD staff have identified bus stop infrastructure improvements that will enhance safety for bus riders and operators.

The project, which will be constructed and administered by the City, is 100% funded by the Statewide Transportation Improvement Fund (STIF) – Formula Plan, which LTD's Board of Director's approved by resolution on December 18, 2025. The STIF – Formula Plan includes Task 21: Transit Access and Safety Improvement Opportunity Fund, which may provide funding for jurisdictional roadway owners to make transit safety and access improvements. The terms of the agreement between LTD and the City include a not-to-exceed contract value of \$240,000.

Improvements to these three bus stops will reduce conflicts between buses, general purpose traffic, and people walking and biking. The bus stop design, consistent with FTN Enhanced Corridor treatments, will allow LTD buses to stop for passenger boarding and alighting in the outer travel lane, with the bike lane routing behind the bus platform. The City has agreed to design and construct the enhanced transit stops, subject to LTD's approval of design.

**Attachments:** N/A

- (1) River Road Design Guide

**I certify that my Department Chief has reviewed and approved this AIS:**

# FLOATING BUS STOPS

A common conflict between buses and bicyclists called bus/bike leapfrogging. Bus/bike leapfrogging occurs when a bus and bike are traveling on a roadway in the same direction and pass each other at multiple places. The bicyclist is traveling at a constant speed with the bus passing, pulling into a stop, departing the stop, passing the bicyclist, and traveling to the next stop. This crossing of users can create multiple instances where conflicts can occur.

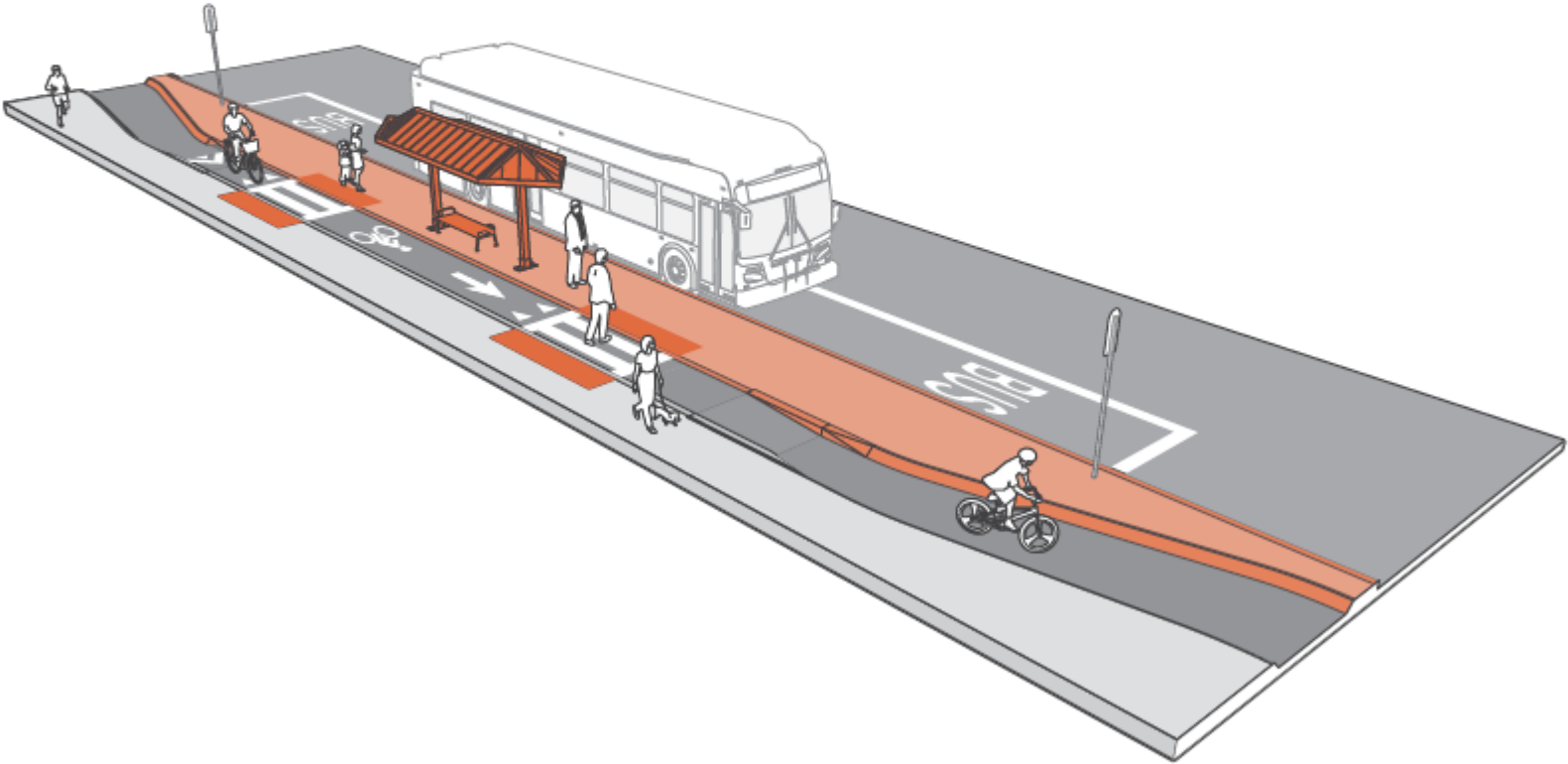
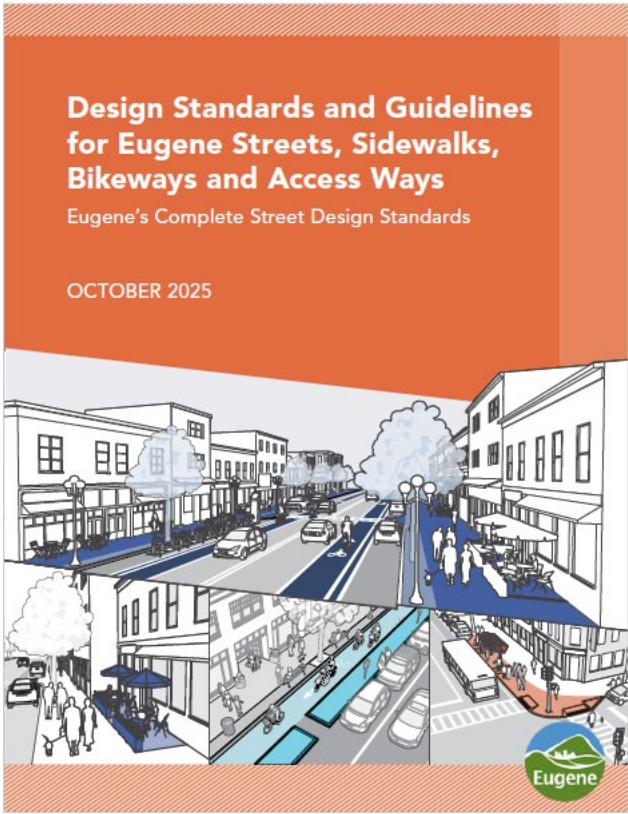


Figure 48. Floating bus stops can eliminate bus/bike leap frogging, improving both bicyclist comfort and bus operation



# Lane Transit District

## Agenda Item Summary (AIS)

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**Presented By: Jameson Auten, Chief Executive Officer**

**AIS Title: ATTAIN – Regional MESH Status Update**

**Prepared By: Brandon Melton, Senior Planner**

**Action: Discussion and Feedback**

**Agenda Item Summary:**

### **Project Status Update**

Lane Transit District (LTD) has executed a cooperative grant agreement with the Federal Highway Administration (FHWA) and has received official notification of funding award. With the executed agreement and notification of award, LTD has formally initiated the project. Early project activities will focus on developing a Request for Proposals (RFP) to solicit a consultant that will facilitate technical and design work and executing an Intergovernmental Agreement (IGA) with the University of Oregon (UO) to formalize the project evaluation partnership.

### **Project Overview**

Regional Mobility-Enabling Service Hub (MESH) is a regional mobility management initiative led by LTD in partnership with Lane Council of Governments (LCOG), Bethel School District, Oregon Department of Transportation (ODOT), and UO. The project has three primary components: a cloud-based Regional Multi-Operator Transit Planning and Management Platform integrating all regional transit services into a single planning environment; integration of the recently implemented Transit app multimodal trip planning application; and a new Mobility-on-Demand (MoD) service for students, families, and community members in the Bethel School District. The UO's Urbanism Next Center will serve as an independent evaluation partner throughout the project, assessing outcomes and disseminating lessons learned to national peers.

### **Timeline**

The project runs from March 2026 through October 2029. The first year will be focused on project planning, procurement, and the development/integration of the regional planning platform and Transit app. Following the technology work, the Bethel-area MoD service will be designed, launched, and operated over a 12-month period aligned with the school year. Evaluation activities led by the UO will run concurrently throughout the project, with final findings and lessons learned disseminated to regional and national peers by project close.

### **Budget**

Regional MESH represents a total project investment of approximately \$7 million. The project is



## Lane Transit District Agenda Item Summary (AIS)

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primarily funded through a \$5.2 million federal ATTAIN (Advanced Transportation Technologies and Innovation) grant administered by FHWA, with the required non-federal match provided through Statewide Transportation Improvement Fund (STIF) dollars and local funds.

**I certify that my Department Chief has reviewed and approved this AIS:**



# Lane Transit District Agenda Item Summary (AIS)

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**Presented By:** Jameson Auten, Chief Executive Officer

**AIS Title:** Monthly Financial Report  
as of February 28, 2026

**Prepared By:** Pamela Strutz, Chief Financial Officer

## **Action: Information Only**

The purpose of this report is to provide Lane Transit District's (LTD) Board of Directors with LTD's regular monthly financial update, summarizing budget-to-actual performance for revenues and expenditures across all funds. This report represents preliminary year-to-date results through February 2026.

### **Summary of Key Highlights**

- Revenue: \$78.7 million (51.4% of annual budget) — down from \$89.6 million (53.4%) last year. This is due to drawing down \$23.2 million remaining COVID-era funds in February 2025.
- Expenditures: \$74.7 million (48.8% of budget) — up from \$66.2 million (39.5%) last year. This is due to increased personnel (FTE & wage rates) and Operations Command Center construction costs.
- Net Position: Preliminary surplus \$4 million, compared to \$23.4 million last year. Without COVID-era drawdowns, the FY25 results would have been \$221,000 surplus.

### **General Fund Snapshot**

- Revenue: \$55.3 million (68.9% of budget), driven by strong payroll tax receipts (\$44.4 million, 75.4%), interest earned ahead of budget \$1.8 million (78.5%).
- Expenditures: \$47 million (55.7% of budget), parts and fuel are below budget, IT costs increasing but remain below budget.

### **Non-General Funds**

- Revenue: \$23.4 million (32.2% of budget), timing of project drawdowns and transfers.
- Expenditures: \$27.6 million (40.3% of budget), led by capital project activity.

### **Outlook**

- Trends align with budget expectations and seasonal timing.
- Slight growth in fares, and strong growth in payroll tax revenue continues.
- Focused work by grants staff to reconcile and drawdown on eligible expenses.
- Expenses show below budget year-to-date; parts and fuel will end below budget even with recent fuel increases, open positions, and timing of fleet purchases (Capital Fund).

### **Attachments:**

- (1) LTD Financial Report

**Lane Transit District**  
**Financial Report Budget to Actuals (PRELIMINARY )**  
**For the 7 Months Ending February 28, 2026**  
**(For Internal Use only - not audited)**

<b>Revenue: General Fund</b>	<b>FY26 Budget</b>	<b>Actual to date</b>	<b>% Budget</b>	<b>FY25 Budget</b>	<b>Actual to date</b>	<b>% Budget</b>
Fares & Passes	\$ 2,467,065	\$ 1,638,831	66.0%	\$ 2,839,500	\$ 1,577,890	55.6%
Group Passes	1,959,760	1,475,314	75.3%	2,137,000	1,427,010	66.8%
Advertising	-	-	0.0%	50,000	-	0.0%
Special Services	131,222	123,301	94.0%	127,400	111,884	87.8%
Payroll Tax Revenue	58,826,480	44,356,970	75.4%	53,873,247	40,968,593	76.0%
Self-Employment Tax	2,400,000	549,770	22.9%	2,685,256	847,236	31.6%
State In-Lieu-of Tax	735,000	378,912	51.6%	841,922	404,227	48.0%
Interest Income	2,235,000	1,755,261	78.5%	1,200,000	1,747,813	145.7%
Federal Assistance	4,700,000	2,966,639	63.1%	27,650,000	23,185,614	83.9%
State Assistance	5,350,000	1,691,472	31.6%	3,350,000	652,985	19.5%
Local Assistance	-	30,000	0.0%	-	-	0.0%
Misc Revenue, Records, Recovery	391,200	103,750	26.4%	320,000	307,403	96.1%
Procedes from Sale of Asset	1,000,000	189,050	18.9%	-	-	0.0%
<b>Total General Fund Revenue</b>	<b>\$ 80,195,727</b>	<b>\$ 55,259,269</b>	<b>68.9%</b>	<b>\$ 95,074,325</b>	<b>\$ 71,230,654</b>	<b>74.9%</b>

<b>Revenue: Non-General Funds</b>						
Capital Projects Fund	\$ 25,468,336	\$ 9,520,089	23.5%	\$ 29,964,985	\$ 4,660,485	15.6%
Medicaid Fund	\$ 19,082,519	9,819,316	51.5%	17,651,250	9,713,919	55.0%
Mobility Services Fund	15,818,716	3,340,592	21.1%	14,383,989	3,624,649	25.2%
Point2Point	163,265	42,138	19.8%	484,975	1,113	0.2%
Working Capital	4,345,776	-	0.0%	2,000,582	-	0.0%
Sustainable Services Fund	1,098,743	718,383	0.0%	200,000	383,082	191.5%
Transfer from General Fund	6,805,750	161	0.0%	8,018,285	-	0.0%
<b>Total Non-General Funds Revenue</b>	<b>\$ 72,783,105</b>	<b>\$ 23,440,679</b>	<b>32.2%</b>	<b>\$ 72,704,066</b>	<b>\$ 18,383,248</b>	<b>25.3%</b>

<b>Total All Revenue</b>	<b>\$ 152,978,832</b>	<b>\$ 78,699,949</b>	<b>51.4%</b>	<b>\$ 167,778,391</b>	<b>\$ 89,613,902</b>	<b>53.4%</b>
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<b>Expenditures: General Fund</b>	<b>FY26 Budget</b>	<b>Actual to date</b>	<b>% Budget</b>	<b>FY25 Budget</b>	<b>Actual to date</b>	<b>% Budget</b>
Business Intelligence	\$ 695,318	\$ 457,191	65.8%	\$ 630,942	\$ 298,474	47.3%
Compliance	844,112	523,224	62.0%	449,879	291,308	64.8%
Customer Services	1,213,192	758,522	62.5%	1,116,734	653,727	58.5%
Executive Office	3,038,988	1,968,938	64.8%	2,596,967	1,518,107	58.5%
Facilities Management	3,754,918	2,123,838	55.8%	3,440,166	2,111,832	61.4%
Finance	1,889,065	1,264,914	67.0%	1,674,277	1,163,309	69.5%
Fleet Management	7,169,937	4,726,102	65.9%	6,539,179	4,259,744	65.1%
Human Resources	5,947,557	3,209,484	57.1%	11,407,114	3,567,949	31.3%
Information Technology	4,973,918	3,137,530	63.1%	4,418,157	2,727,098	61.7%
Insurance & Risk Services	2,896,671	1,821,758	62.9%	2,280,058	1,847,006	81.0%
Intelligent Transport Systems	882,578	445,867	52.6%	707,308	271,250	38.3%
Marketing	1,932,746	1,151,983	59.2%	2,106,372	890,779	42.3%
Materials Management	6,394,400	2,886,523	45.5%	6,209,500	3,001,718	48.3%
Mobility Services	411,521	202,058	45.4%	429,756	239,265	55.7%
Planning & Development	1,041,317	638,390	61.4%	885,437	543,001	61.3%
Procurement	1,377,563	930,383	67.6%	1,468,312	958,361	65.3%
Public Safety Services	3,047,701	1,764,513	57.9%	2,834,624	1,285,398	45.3%
Special Events/Contingency	98,000	-	0.0%	50,000	-	0.0%
Transit Operations	30,016,065	18,812,532	62.7%	27,736,220	16,875,090	60.8%
Transit Training	60,186	223,430	58.5%	65,620	18,340	27.9%
Transfer To Other Funds	6,805,750	161	0.0%	20,018,285	-	0.0%
<b>Total General Fund Expense</b>	<b>\$ 84,491,503</b>	<b>\$ 47,047,343</b>	<b>55.7%</b>	<b>\$ 97,064,907</b>	<b>\$ 42,521,757</b>	<b>43.8%</b>

Lane Transit District  
**Financial Report Budget to Actuals (PRELIMINARY )**  
**For the 7 Months Ending February 28, 2026**  
**(For Internal Use only - not audited)**

Expenditures: Non-General Funds	FY26			FY25		
	Budget	Actual to date	% Budget	Budget	Actual to date	% Budget
Capital Projects Fund	\$ 31,096,336	\$ 10,651,024	34.3%	\$ 36,640,620	\$ 7,794,705	21.3%
Medicaid Fund	19,410,269	10,538,537	54.3%	17,979,000	10,237,971	56.9%
Mobility Services Fund	16,318,716	6,363,625	39.0%	14,893,989	5,622,477	37.7%
Point2Point	263,265	54,075	20.5%	699,875	30,603	4.4%
Sustainable Services Fund	1,398,743	-	0.0%	500,000	-	0.0%
<b>Total Non-General Funds Expense</b>	<b>\$ 68,487,329</b>	<b>\$ 27,607,261</b>	<b>40.3%</b>	<b>\$ 70,713,484</b>	<b>\$ 23,685,757</b>	<b>33.5%</b>
<b>Total All Expense</b>	<b>\$ 152,978,832</b>	<b>\$ 74,654,604</b>	<b>48.8%</b>	<b>\$ 167,778,391</b>	<b>\$ 66,207,514</b>	<b>39.5%</b>
				0		
<b>Net Surplus (Deficit)</b> <b>(Total Revenue less Total Expense)</b>		<b>\$ 4,045,344</b>			<b>\$ 23,406,388</b>	



## Lane Transit District Agenda Item Summary (AIS)

---

**Presented By:** Jameson Auten, Chief Executive Officer      **Title:** Consent Agenda

**Prepared By:** Brianna Gutierrez-Thorne, Board Liaison Officer

**Action:** Approval

**Consent Agenda:**

- Approval of Monthly Finance Report

**PROPOSED MOTION:** I move to approve the Consent Agenda as presented.



## Lane Transit District Agenda Item Summary (AIS)

---

**Presented By:** Jameson Auten, Chief Executive Officer

**AIS Title:** Fiscal Year 2024-2025 Independent Audit Report and Annual Comprehensive Financial Report

**Prepared By:** Pamela Strutz, Chief Financial Officer

**Action:** Adoption of Resolution No. 2026-04-15-13, adopting the Fiscal Year 2024-2025 Independent Audit Report and Annual Comprehensive Financial Report.

**Agenda Item Summary:** The Board's role in this instance is to perform a Board governance action. At the conclusion of each fiscal year, independent audits 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 LTD's Annual Comprehensive Financial Report (ACFR) and Single Audit. Ahmad Gharaibeh of Eide Bailly will attend the Board meeting to present and answer any questions about the audit process or results. Upon approval, the ACFR will be posted on LTD's website and to various granting agencies upon request. The report has been submitted to the Oregon Department of Transportation and the Government Finance Officer Association's financial excellence certification review board.

**Attachments:**

- (1) Annual Comprehensive Financial Report
- (2) Auditor Report Opinion Letter
- (3) Governance Letter
- (4) Audit Presentation
- (5) Resolution No. 2026-04-15-13

I certify that my Department Chief has reviewed and approved this AIS:

**Proposed Motion:** I move to adopt Resolution No. 2026-04-15-13, adopting the Fiscal Year 2024-2025 Independent Audit Report and Annual Comprehensive Financial Report.



# LANE TRANSIT DISTRICT EUGENE, OREGON

## FEDERAL AWARDS REPORTS IN ACCORDANCE WITH THE UNIFORM GUIDANCE

June 30, 2025

Prepared by the Finance Department  
Pamela Strutz, Chief Financial Officer

 | Lane Transit District

Independent Auditor’s Report 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* ..... 1

Independent Auditor’s Report on Compliance for Each Major Federal Program; Report on Internal Control Over Compliance; and Report on the Schedule of Expenditures of Federal Awards Required by the Uniform Guidance 3

Schedule of Expenditures of Federal Awards ..... 7

Notes to Schedule of Expenditures of Federal Awards ..... 8

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**Independent Auditor’s Report 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***

To the Board of Directors  
Lane Transit District  
Eugene, 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 (*Government Auditing Standards*), the financial statements of the business-type activities and fiduciary activities of Lane Transit District (District) as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated December 31, 2025.

**Report on 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) as a basis for designing 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 or significant deficiencies may exist that were not identified.

## **Report on 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 financial statements. 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.

A handwritten signature in cursive script that reads "Eide Sully LLP".

Menlo Park, California  
December 31, 2025



**Independent Auditor’s Report on Compliance for Each Major Federal Program; Report on Internal Control Over Compliance; and Report on the Schedule of Expenditures of Federal Awards Required by the Uniform Guidance**

The Board of Directors  
Lane Transit District  
Eugene, Oregon

**Report on Compliance for Each Major Federal Program**

***Opinion on Each Major Federal Program***

We have audited Lane Transit District’s (District) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the District’s major federal programs for the year ended June 30, 2025. The District’s major federal programs are identified in the summary of auditor’s results section of the accompanying schedule of findings and questioned costs.

In our opinion, the District complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2025.

***Basis for Opinion on Each Major Federal Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); 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). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor’s Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the District’s compliance with the compliance requirements referred to above.

### ***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the District's federal programs.

### ***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the District's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances 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 the District's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

## Report on 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 Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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.

## Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the business-type activities and fiduciary activities of the District as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the District's basic financial statements. We issued our report thereon dated December 31, 2025, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such 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. The 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 schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

The image shows a handwritten signature in cursive script that reads "Eide Bailly LLP".

Menlo Park, California  
February 27, 2026

Lane Transit District  
Schedule of Expenditures of Federal Awards  
Year Ended June 30, 2025

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Financial Assistance Listing	Pass-Through Entity and Grant Identifying Number	Expenditures
Department of Transportation			
Federal Transit Cluster			
Direct Programs:			
Federal Transit Formula Grants	20.507	OR-95-X030	\$ 27,416
Federal Transit Formula Grants	20.507	OR-2018-025-00	329
Federal Transit Formula Grants	20.507	OR-2018-035-00	329
COVID-19, Federal Transit Formula Grants	20.507	OR-2020-025-00	14,898,987
Federal Transit Formula Grants	20.507	OR-2020-039-00	1,275
Federal Transit Formula Grants	20.507	OR-2020-056-00	9,967
Federal Transit Formula Grants	20.507	OR-2020-057-00	8,328
COVID-19, Federal Transit Formula Grants	20.507	OR-2022-019-00	9,887,446
Federal Transit Formula Grants	20.507	OR-2022-042-00	533,528
Federal Transit Formula Grants	20.507	OR-2022-043-00	273,810
Federal Transit Formula Grants	20.507	OR-2022-047-00	365,809
Federal Transit Formula Grants	20.507	OR-2022-049-00	5,750
Federal Transit Formula Grants	20.507	OR-2022-050-00	29,374
Federal Transit Formula Grants	20.507	OR-2023-038-00	6,029,446
Federal Transit Formula Grants	20.507	OR-2024-002-00	1,818,187
Federal Transit Formula Grants	20.507	OR-2024-041-00	667,864
Federal Transit Formula Grants	20.507	OR-2024-051-00	881,084
Subtotal			<u>35,438,929</u>
Buses and Bus Facilities Formula, Competitive, and Low or No Emissions Programs	20.526	OR-2024-042	771,753
Total Federal Transit Cluster			<u>36,210,682</u>
Transit Services Program Cluster			
Direct Programs:			
Enhanced Mobility of Seniors and Individuals with Disabilities Passed through from Oregon Department of Transportation	20.513	OR-2024-052-00	659,991
Enhanced Mobility of Seniors and Individuals with Disabilities	20.513	35469 ODOT	942,846
Total Transit Services Cluster			<u>1,602,837</u>
Direct Programs			
Community Project Funding Congressionally Directed Spending	20.534	OR-2023-043-00	31,208
Subtotal			<u>31,208</u>
Passed through from Oregon Department of Transportation			
Formula Grants for Rural Areas and Tribal Transit Program	20.509	35423 ODOT	87,461
Formula Grants for Rural Areas and Tribal Transit Program	20.509	35424 ODOT	183,423
Formula Grants for Rural Areas and Tribal Transit Program	20.509	35589 ODOT	102,344
Subtotal			<u>373,228</u>
Total Department of Transportation			<u>38,217,955</u>
Department of Homeland Security			
Passed through Oregon Department of Emergency Management			
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	4768DRORP 00004221	6,064
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	4768DRORP 00004211	23,456
Subtotal			<u>29,520</u>
Total Department of Homeland Security			<u>29,520</u>
Total Federal Financial Assistance			<u>\$ 38,247,475</u>

**Note 1 - Basis of Presentation**

The accompanying schedule of expenditures of federal awards (the schedule) includes the federal award activity of the Lane Transit District (the District) under programs of the federal government for the year ended June 30, 2025. The information 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 financial position, changes in net position, or cash flows of the District.

**Note 2 - Summary of Significant Accounting Policies**

Expenditures reported in the schedule are reported on the full accrual basis of accounting. When applicable, such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. No federal financial assistance has been provided to a subrecipient.

**Note 3 - Indirect Cost Rate**

The District has not elected to use the de minimis cost rate.

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

**FINANCIAL STATEMENTS**

Type of auditor's report issued	Unmodified
Internal control over financial reporting:	
Material weaknesses identified	No
Significant deficiencies identified not considered to be material weaknesses	None Reported
Noncompliance material to financial statements noted?	No

**FEDERAL AWARDS**

Internal control over major federal programs:	
Material weaknesses identified	No
Significant deficiencies identified not considered to be material weaknesses	None Reported
Type of auditor's report issued on compliance for major programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance 2 CFR 200.516 (a):	No

**Identification of major programs:**

Name of Federal Program	Federal Financial Assistance Listing
Federal Transit Cluster	20.507/20.526
Dollar threshold used to distinguish between type A and type B programs:	\$ 1,147,424
Auditee qualified as low-risk auditee?	Yes

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**Section II – Financial Statement Findings**

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None reported.

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

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None reported.



**Independent Auditor’s Report 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***

To the Board of Directors  
Lane Transit District  
Eugene, Oregon

We have audited, 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 (*Government Auditing Standards*), the financial statements of the business-type activities and fiduciary activities of Lane Transit District (District) as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the District's basic financial statements and have issued our report thereon dated December 31, 2025.

**Report on 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) as a basis for designing 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 District'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 or significant deficiencies may exist that were not identified.

## **Report on 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 financial statements. 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 District'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 District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in cursive script that reads "Eide Sully LLP".

Menlo Park, California  
December 31, 2025



February 27, 2026

To the Board of Directors  
Lane Transit District  
Eugene, Oregon

We have audited the financial statements of Lane Transit District (District) as of and for the year ended June 30, 2025, and have issued our report thereon dated December 31, 2025. Professional standards require that we advise you of the following matters relating to our audit.

**Our Responsibility in Relation to the Financial Statement Audit under Generally Accepted Auditing Standards and *Government Auditing Standards* and our Compliance Audit under the Uniform Guidance**

As communicated in our letter dated October 21, 2025, our responsibility, as described by professional standards, is to form and express an opinion about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America and to express an opinion on whether the District complied with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the District major federal programs. Our audit of the financial statements and major program compliance does not relieve you or management of its respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing 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 over financial reporting. Accordingly, as part of our audit, we considered the internal control of District solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

Our responsibility, as prescribed by professional standards as it relates to the audit of District major federal program compliance, is to express an opinion on the compliance for each of District major federal programs based on our audit of the types of compliance requirements referred to above. An audit of major program compliance includes consideration of internal control over compliance with the types of compliance requirements referred to above as a basis for designing audit procedures that are appropriate in the circumstances 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, as a part of our major program compliance audit, we considered internal control over compliance for these purposes and not to provide any assurance on the effectiveness of the District's internal control over compliance.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

We have provided our comments regarding internal controls during our audit in our Independent Auditor’s Report 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* dated December 31, 2025. We have also provided our comments regarding compliance with the types of compliance requirements referred to above and internal controls over compliance during our audit in our Independent Auditor’s Report on Compliance with Each Major Federal Program and Report on Internal Control Over Compliance Required by the Uniform Guidance dated February 27, 2026.

### **Planned Scope and Timing of the Audit**

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

### **Compliance with All Ethics Requirements Regarding Independence**

The engagement team, others in our firm, as appropriate, our firm, and other firms utilized in the engagement, if applicable, have complied with all relevant ethical requirements regarding independence.

### **Significant Risks Identified**

As stated in our auditor’s report, professional standards require us to design our audit to provide reasonable assurance that the financial statements are free of material misstatement whether caused by fraud or error. In designing our audit procedures, professional standards require us to evaluate the financial statements and assess the risk that a material misstatement could occur. Areas that are potentially more susceptible to misstatements, and thereby require special audit considerations, are designated as “significant risks.” We have identified the following as significant risks.

- Revenue Recognition – Generally Accepted Auditing Standards require a presumed risk of improper revenue recognition, unless otherwise noted.
- Override of Controls – We performed additional procedures related to the override of controls
- Trust Benefits payments – Retirees and beneficiaries must have proper rates, demographic information, etc. to ensure accuracy and existence (eligibility).
- Estimates related to pension and OPEB were determined to be of high risk due to the nature of those estimates.

### **Qualitative Aspects of the Entity’s Significant Accounting Practices**

#### *Significant Accounting Policies*

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by District is included in Note 1 to the financial statements. There have been no initial selection of accounting policies and no changes in significant accounting policies or their application during 2025. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

### *Accounting Estimates*

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgments.

The most sensitive accounting estimates affecting the financial statements are to the Management's estimate of the net pension liabilities and related deferrals and total other postemployment benefit liabilities and related deferrals is based on actuarial valuations performed by actuarial specialists. The estimate was based on historical patterns and trends of the timing when the underlying exchange transaction occurred, and its related cash was collected. We evaluated the key factors and assumptions used to develop the net pension liability and total other postemployment benefit liability and determined that these estimates are reasonable in relation to the basic financial statements taken as a whole.

### *Financial Statement Disclosures*

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting District's financial statements relate to the discount rates used in estimating the net pension liability and total other postemployment benefit liabilities which are described note 7 to the financial statements and note 8 to the financial statements, respectively.

### **Significant Difficulties Encountered during the Audit**

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

### **Uncorrected and Corrected Misstatements**

For purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole. Uncorrected misstatements or matters underlying those uncorrected misstatements could potentially cause future-period financial statements to be materially misstated, even though the uncorrected misstatements are immaterial to the financial statements currently under audit.

The following summarizes uncorrected financial statement misstatements whose effects in the current and prior periods, as determined by management, are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

Beginning compensated absence liability is understated by \$439,929 and beginning net position is understated by the same amount due to the implementation of GASB 101, Compensated Absences.

## **Disagreements with Management**

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to the financial statements or the auditor's report. No such disagreements arose during the course of the audit.

## **Circumstances that Affect the Form and Content of the Auditor's Report**

For purposes of this letter, professional standards require that we communicate any circumstances that affect the form and content of our auditor's report. We did not identify any circumstances that affect the form and content of the auditor's report.

## **Representations Requested from Management**

We have requested certain written representations from management which are included in the management representation letter dated December 31, 2025 related to the financial statements and additional representation from management related to the single audit dated February 27, 2026.

## **Management's Consultations with Other Accountants**

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

## **Other Significant Matters, Findings, or Issues**

In the normal course of our professional association with District, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, significant events or transactions that occurred during the year, operating conditions affecting the entity, and operating plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as District's auditors.

## **Other Information Included in Annual Reports**

Pursuant to professional standards, our responsibility as auditors for other information, whether financial or nonfinancial, included in the District's annual report, does not extend beyond the financial information identified in the audit report, and we are not required to perform any procedures to corroborate such other information.

However, in accordance with such standards, we have read the other information which includes the introductory and statistical sections within District's Annual Financial Report and considered whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Our responsibility also includes communicating to you any information which we believe is a material misstatement of fact. Nothing came to our attention that caused us to believe that such information, or its manner of presentation, is materially inconsistent with the information, or manner of its presentation, appearing in the financial statements.

This report is intended solely for the information and use of the governing board and management of the District and is not intended to be, and should not be, used by anyone other than these specified parties.

**Significant Component**

The financial statements include the financial statements of Lane Transit District Salaried Employee’s Retirement Plan Trust Fund and the Amalgamated Transit Union Local No. 757 Pension Trust Fund, Inc., which are reported as fiduciary funds (Fiduciary Funds) of the District, which we considered to be significant components of the financial statements. Consistent with the audit of the financial statements as a whole, our audit included obtaining an understanding of the Fiduciary Funds. and their environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements of the District and completion of further audit procedures.

This report is intended solely for the information and use of the governing board, and management of the District and is not intended to be, and should not be, used by anyone other than these specified parties.

A handwritten signature in cursive script that reads "Eide Sallie LLP".

Menlo Park, California



**CPAs & BUSINESS ADVISORS**

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## **LANE TRANSIT DISTRICT**

Communication With Those Charged With Governance

LTD April Board Meeting Agenda Packet  
April 15, 2026

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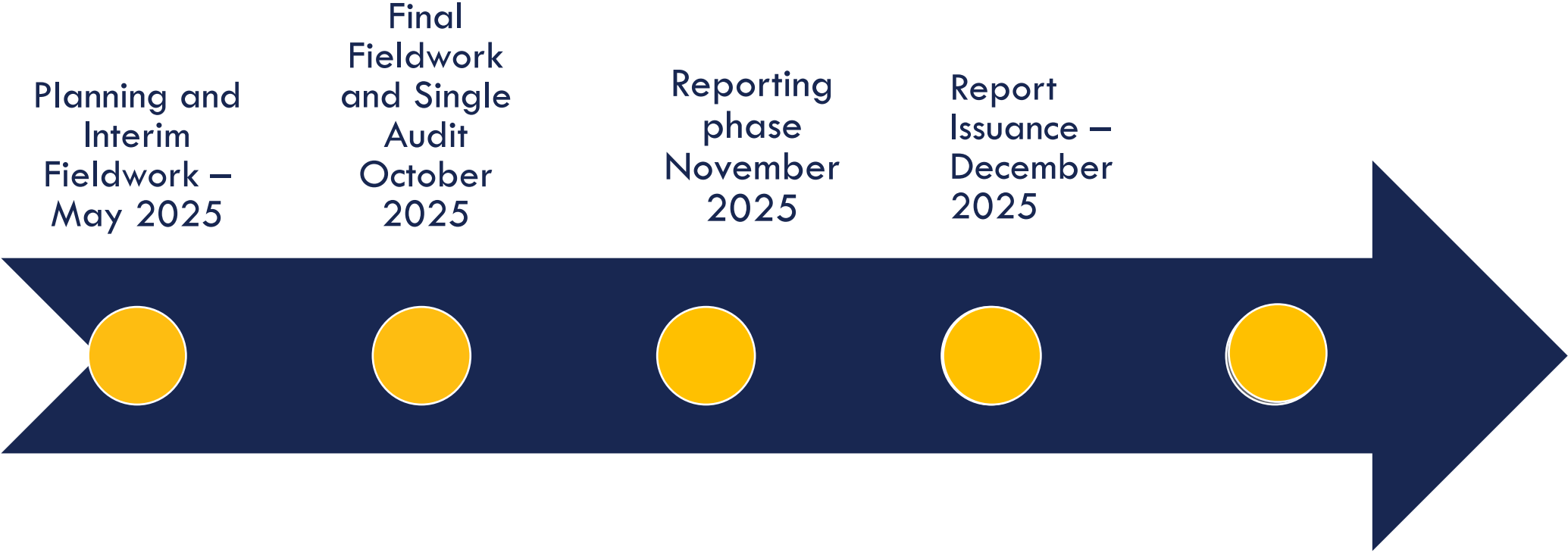
# AUDIT SCOPE

- Audit of the District's financial statements as of June 30, 2025, in accordance with Auditing Standards Generally Accepted in the USA
- Report on internal control over financial reporting and on compliance in accordance with *Government Auditing Standards*
- 2 CFR 200 Single Audit
- Agreed Upon Procedures over NTD and STIF

# OUR RESPONSIBILITY IN ACCORDANCE WITH PROFESSIONAL STANDARDS

- Form and express an opinion about whether the financial statements which are the responsibility of management, with your oversight, are presented fairly, in all material respects, in accordance with U.S. GAAP.
- Our responsibility is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement.
- We also reviewed internal control over financial reporting. Such considerations are solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.
- Express an opinion on compliance applicable to major federal programs.

# PLANNED SCOPE AND TIMING



# SUMMARY OF AUDIT RESULTS

## Financial Statements

- Unmodified opinion on the financial statements

## Government Auditing Standards

- No significant deficiencies
- No instances of noncompliance reported

# SUMMARY OF AUDIT RESULTS

## Uniform Guidance

- Unmodified opinion compliance with the Uniform Guidance
- No significant deficiencies
- Federal Transit Cluster (Section 5307 and 5339)

## Oregon Municipal Corporations

- No significant deficiencies
- No instances of noncompliance reported

# AUDITOR COMMUNICATIONS

## New Accounting Pronouncements

- None for the current year impacting the FS. Break year!!
- The District implemented GASB Statement No 101 related to compensated absences

## Significant Estimates

- We performed audit procedures related to significant estimated reported in the financial statements. These significant estimates are related to Taxes Receivables, Net Pension Liability and Net OPEB Liabilities

# KEY AUDIT AREAS OF RISK

## Revenue Recognition:

- Testing of internal controls over revenue recognition



# THANK YOU

Ahmad Gharaibeh

Partner

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650.223.6103



**CPAs & BUSINESS ADVISORS**

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**RESOLUTION NO. 2026-04-15-13**

**ADOPTING THE FISCAL YEAR 2024-2025 INDEPENDENT AUDIT REPORT AND  
ANNUAL COMPREHENSIVE FINANCIAL REPORT**

**WHEREAS**, Lane Transit District (“LTD”) is subject to Oregon’s Municipal Audit Law (ORS 297.405 to 297.555), which requires an annual independent audit of LTD’s financial statements and internal controls;

**WHEREAS**, LTD contracted the services of Eide Bailly to perform the required annual independent audit on the Annual Comprehensive Financial Report (ACFR) for the period ending June 30, 2025; and,

**WHEREAS**, the independent audit provides reasonable assurance that the financial statements of LTD 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 independent auditor’s results are incorporated into LTD’s Annual Comprehensive Financial Report and Single Audit, which were presented to the LTD Board of Directors at its March 18, 2026 Board meeting.

**NOW, THEREFORE, BE IT RESOLVED** that LTD’s Board of Directors hereby accepts the independent auditor’s reports contained in the Annual Comprehensive Financial Report and Single Audit for the fiscal year ending June 30, 2024.

**ADOPTED BY THE LANE TRANSIT DISTRICT BOARD OF DIRECTORS ON THIS 15TH DAY OF APRIL, 2026.**

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Susan Cox, Board President