



Lane Transit District

Public notice was given to *The Register-Guard* for publication on April 8, 2013.

**LANE TRANSIT DISTRICT
REGULAR BOARD MEETING**

**Wednesday, April 17, 2013
5:30 p.m.**

**LTD BOARD ROOM
3500 E. 17TH Avenue, Eugene
(off Glenwood Boulevard in Glenwood)**

A G E N D A

I.	CALL TO ORDER		<u>Page No.</u>
II.	ROLL CALL		
	Dubick _____ Gillespie _____ Yeh _____ Reilly _____		
	Towery _____ Necker _____ Vacant _____		

The following agenda items will begin at 5:30 p.m.

III.	PRELIMINARY REMARKS BY BOARD PRESIDENT	(5 minutes)	
IV.	COMMENTS FROM THE GENERAL MANAGER	(3 minutes)	4
V.	ANNOUNCEMENTS AND ADDITIONS TO AGENDA	(1 minute)	5
VI.	BOARD CALENDARS	(1 minute)	6
VII.	EMPLOYEES OF THE MONTHS – April and May 2013	(10 minutes)	7
VIII.	AUDIENCE PARTICIPATION		
	♦ <i>Public Comment Note: This part of the agenda is reserved for members of the public to address the Board on any issue. The person speaking is requested to sign-in on the Audience Participation form for submittal to the Clerk of the Board. When your name is called, please step up to the podium and give your name and address for the audio record. If you are unable to utilize the podium, you may address the Board from your seat.</i>		
	♦ <i>Citizens testifying are asked to limit testimony to three minutes.</i>		
IX.	ITEMS FOR ACTION AT THIS MEETING		
	A. Consent Calendar	(1 minute)	9
	1. Minutes of the March 20, 2013, Regular Board Meeting [Page 10]		

- | | | |
|---|--------------|----|
| B. Fiscal Year 2014-2023 Capital Improvements Program
[Todd Lipkin] | (5 minutes) | 17 |
| C. Fiscal Year 2014-2023 Long-Range Financial Plan
[Diane Hellekson] | (10 minutes) | 18 |
| D. Fiscal Year 2013-14 Pricing Plan and First Reading
Amended Fare Ordinance No. 48
[Andy Vobora] | (5 minutes) | 19 |
| E. Second Reading and Adoption, Ordinance No. 46,
An Ordinance Regarding the Excise Tax on
Self-employed Persons
[Carol James] | (5 minutes) | 31 |
| F. Second Reading and Adoption, Ordinance No. 47,
an Ordinance Regarding the Excise Tax on Employers
[Carol James] | (5 minutes) | 50 |

*(Copies of Ordinance Nos. 46, 47, and 48 are available
at the Lane Transit District office in Glenwood.)*

X. ITEMS FOR INFORMATION AT THIS MEETING

- | | | |
|--|--------------|----|
| A. Board Member Reports | (10 minutes) | 98 |
| 1. Meetings Held | | |
| a. Metropolitan Policy Committee (MPC), April 4 | | |
| b. Lane Area Commission on Transportation (LaneACT), April 10 | | |
| c. LTD Board Finance Committee, April 11 | | |
| d. LTD Board Human Resources Committee, April 16 | | |
| e. Accessible Transportation Committee (ATC), April 16 | | |
| f. LTD Pension Trusts, April 17 | | |
| 2. No Meeting/No Report | | |
| a. Main Street-McVay Governance Committee | | |
| b. Lane Council of Governments (LCOG) Board of Directors | | |
| c. EmX Steering Committee | | |
| d. Transportation Community Resource Group (TCRG) for the Eugene
Transportation System Plan (TSP) | | |
| e. Springfield Stakeholder Advisory Committee | | |
| f. LTD Board Service Committee | | |

B. Ten-Ride Ticket Book Update [Andy Vobora]	(5 minutes)	100
C. Monthly Financial Report – March 2013 [Diane Hellekson]	(5 minutes)	101
D. Monthly Grant Report – March 2013 (respond if questions)		102
E. Monthly Department Reports (respond if questions)		107
F. Monthly Performance Reports (respond if questions)		115
XI. ITEMS FOR ACTION/INFORMATION AT A FUTURE MEETING		118
A. Board Strategic Planning Work Session (April 22)		
B. Group Pass (May)		
C. Bicycle Parking Study (May)		
D. Budget Committee Meetings (May)		
E. Fiscal Year 2012-2013 Supplemental Budget (June)		
F. Fiscal Year 2013-14 Budget Adoption (June)		
G. Board Member Committee Assignments (June)		
H. 2013 Legislative Session Summary (July)		
I. Long-Range Transit Plan		
J. Annual Performance Report		
K. LTD-ATU Pension Work Group		
L. High-capacity Transit Corridor Projects		
XII. ADJOURNMENT		

The facility used for this meeting is wheelchair accessible. If you require any special physical or language accommodations, including alternative formats of printed materials, please contact LTD's Administration office as far in advance of the meeting as possible and no later than 48 hours prior to the meeting. To request these arrangements, please call 682-6100 (voice) or 7-1-1 (TTY, through Oregon Relay, for persons with hearing impairments).

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AGENDA ITEM SUMMARY

DATE OF MEETING: April 17, 2013

ITEM TITLE: COMMENTS FROM THE GENERAL MANAGER

PREPARED BY: Ron Kilcoyne, General Manager

ACTION REQUESTED: None

BACKGROUND:

This agenda item provides an opportunity for the general manager to formally communicate with the Board on any current topics or items that may need consideration.

ATTACHMENT: None

PROPOSED MOTION: None

<Q:\Reference\Board Packet\2013\4\Reg Mtg 4-17-13\GM Comments.docx>

AGENDA ITEM SUMMARY

DATE OF MEETING: April 17, 2013

ITEM TITLE: ANNOUNCEMENTS AND ADDITIONS TO AGENDA

PREPARED BY: Jeanne Schapper, Administrative Services Manager/Clerk of the Board

ACTION REQUESTED: None

BACKGROUND:

This agenda item provides a formal opportunity for the Board president to announce additions to the agenda, and also for Board members to make announcements or to suggest topics for current or future Board meetings.

ATTACHMENT: None

PROPOSED MOTION: None

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AGENDA ITEM SUMMARY

DATE OF MEETING: APRIL 17, 2013

ITEM TITLE: BOARD CALENDARS

PREPARED BY: Jeanne Schapper, Administrative Services Manager/Clerk of the Board

ACTION REQUESTED: Discussion of Board member participation at LTD and community events and activities.

BACKGROUND:

Board members are asked to coordinate the Board Activity Calendars with their personal calendars for discussion at each Board meeting. Updated Board Activity Calendars are included with this packet for Board members.

Board members also are asked to contact Jeanne Schapper with any changes in availability for LTD-related meetings and events, and to provide their spring and summer vacation dates.

ATTACHMENT: Board activity calendars are included separately for Board members.

PROPOSED MOTION: None.

<Q:\Reference\Board Packet\2013\4\Reg Mtg 4-17-13\Calendar of Events Summary.docx>

AGENDA ITEM SUMMARY

DATE OF MEETING: April 17, 2013

ITEM TITLE: APRIL AND MAY EMPLOYEES OF THE MONTHS

PREPARED BY: Jeanne Schapper, Administrative Services Manager/Clerk of the Board

BACKGROUND:

April 2013 Employee of the Month: The April Employee of the Month (EOM) is Bus Operator Randy Dresser. Randy was nominated by a customer who witnessed Randy diffusing a potentially volatile situation on a bus recently. A passenger was verbally offensive towards two other passengers. Randy quickly intervened and resolved the matter, while remaining firm and respectful with everyone involved.

Randy was hired by Lane Transit District in August 2007, and during that time, has received 12 EOM nominations. In addition, he has received one Monthly Value Award and five Safe Driving awards.

When asked to comment on Randy's selection as Employee of the Month, Supervisor Van Snyder said:

The first time Randy was nominated for Employee of the Month was just 21 days into his training. He is very well liked by his co-workers, and especially his passengers. He is known for being polite and gentle, and he truly cares about people.

Randy is easily recognized by his signature sideburns and his giant smile. He is one of the friendliest operators I know and a real pleasure to be around. On his off time, he enjoys professional football, and he also is an avid Duck fan. LTD is fortunate to have an employee like Randy. He truly encompasses LTD's core values and is an excellent ambassador for the District. Congratulations to Randy on this top honor. It is well deserved!

May 2013 Employees of the Month: The May Employees of the Month are Journeyman Mechanics Perry Crawford and Riley Kelley. Perry and Riley recently worked diligently as a team to repair an LTD bus and return it to service. The bus was a 775, which is equipped with a Detroit engine. The 775 is one of the most difficult buses to work on because of the amount of room and extra parts crowded into the engine compartment. Perry and Riley never complained about working on this bus, which was quite an involved two-week project, and always maintained an excellent attitude while meeting this challenge.

Perry has worked for the District since August 1979, and has received numerous awards since then. He was selected as Employee of the Year in 2008, selected as Employee of the Month in June 1991 and September 2008, and has received five Monthly Value awards. He is an active member of the

Safety Committee and the Joint Maintenance Committee, and is the lead instructor for journeymen mechanics.

When asked to comment on Perry's selection as Employee of the Month, Maintenance Supervisor Ernie Turner stated:

It has been my pleasure to have Perry as one of our team members. He always is willing to do whatever is asked of him, no matter what it may be. His coworkers look to him for guidance when faced with a difficult problem. He was chosen as our lead trainer because he demonstrates a strong ability to be thorough and precise when performing his assigned tasks. He also is very willing to share information with others so that they are able to improve on their troubleshooting and repair skills, and, in turn, that helps our mechanics become more efficient. I am proud to see all that he has accomplished over the years, and I know he will continue to work at a high level because of his commitment to this department and to LTD.

Riley began work at LTD in March 2012, just one short year ago; and during his first month at the District, received a Monthly Value Award. In September he was promoted from general service worker to journeyman mechanic.

When asked to comment on Riley's selection as Employee of the Month, Fleet Services Supervisor Aaron Melnychuk stated:

Riley Kelly is Lane Transit District's newest mechanic, and he brings to us a fine example of what a hard working team player should be. During the last year, he has spent much of his time training on the day shift with Perry Crawford, and both recently took on the task of rebuilding the engine in 775. While Riley was working the third shift, a second opportunity arose to work on a Detroit engine; and he volunteered to work collaboratively with the first shift. This time, he became the teacher and took the time to train another new mechanic on this daunting task. Riley is an excellent example of someone who takes initiative, and he possesses an overall good attitude. He has definitely earned Co-employee of the Month for May.

AWARD: Randy, Perry, and Riley will attend the April 17, 2013, meeting to be introduced to the Board and to receive their awards.

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AGENDA ITEM SUMMARY

DATE OF MEETING: APRIL 17, 2013

ITEM TITLE: CONSENT CALENDAR

PREPARED BY: Jeanne Schapper, Administrative Services Manager/Clerk of the Board

ACTION REQUESTED: Approval of Consent Calendar Items

BACKGROUND:

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

The Consent Calendar for April 17, 2013, consists of the Minutes of the March 20, 2013, Regular Board Meeting.

ATTACHMENT: Minutes of the March 20, 2013, Regular Board Meeting

PROPOSED MOTION: I move that the Board adopt the following resolution:

LTD Resolution No. 2013-012: It is hereby resolved that the Consent Calendar for April 17, 2013, is approved as presented.

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MINUTES OF DIRECTORS MEETING

LANE TRANSIT DISTRICT

REGULAR BOARD MEETING

Wednesday, March 20, 2013

Pursuant to notice given to *The Register-Guard* for publication on March 14, 2013, and distributed to persons on the mailing list of the District, the Board of Directors of the Lane Transit District held a Regular Board meeting on Wednesday, March 20, 2013, beginning at 5:30 p.m., at the Eugene Public Library, 100 West 10th Avenue, Eugene, Oregon.

Present: Greg Evans, President
Gary Gillespie, Vice President
Michael Dubick, Secretary
Ed Necker, Treasurer
Doris Towery
Martha Reilly
Carl Yeh
Ron Kilcoyne, General Manager
Jeanne Schapper, Clerk of the Board
Lynn Taylor, Minutes Recorder

CALL TO ORDER/ROLL CALL: Mr. Evans convened the meeting and called the roll at 5:31 p.m.

PRELIMINARY REMARKS BY BOARD PRESIDENT: Mr. Evans welcomed new Board members Martha Reilly and Carl Yeh. Mr. Evans noted that it was his last Board meeting, and that he had enjoyed serving on the LTD Board and working with LTD staff for the past six and a half years.

COMMENTS FROM THE GENERAL MANAGER: Mr. Kilcoyne stated that the LTD Board meeting would use the new format, which placed public comment at the beginning of the agenda. Mr. Kilcoyne cited the City of Portland's principles for public involvement, which included the observation that three minutes at the beginning of a meeting is not the most effective way to engage the public. Mr. Kilcoyne said that LTD staff are exploring other ways to encourage public input and will present options for improving public involvement to the Board at its May or June meeting.

ANNOUNCEMENTS AND ADDITIONS TO THE AGENDA: There were no announcements or changes to the agenda.

BOARD CALENDARS: Mr. Kilcoyne briefly reviewed the scheduled activities for March, April, and May. He announced that the work session scheduled for April 8 had been canceled, and April 22 had been tentatively reserved for a strategic work session; however, that date did not work for one of the Board members. Board members were directed to optional dates shown on

the Board calendars and asked to contact Ms. Schapper with their availability. Mr. Kilcoyne added that the May 15 Board meeting will begin at 4:30 p.m., to be followed by a Budget Committee meeting at 6 p.m. A second Budget Committee meeting is scheduled for May 16, if needed.

AUDIENCE PARTICIPATION: Mr. Evans explained the procedure for providing public testimony.

Rob Lawler, owner of Rob's Electric on Willow Creek Road, Eugene, spoke to the Board regarding the lack of bus service on Willow Creek Road. He said that there are many employers with several thousand employees within a quarter mile of his location, and those employees do not have access to LTD's bus service. He said that from Willow Creek Road, the nearest bus stop on West 11th Avenue is a half-mile away. Mr. Lawler stated that LTD could potentially gain many new riders by extending service to that area. He stated his concern for the safety of residents. He relayed observations that he has made on various occasions of young mothers from a nearby apartment complex who have been forced to carry their children a half-mile to the bus stop. This requires that they walk through a large, empty field when it is dark and weather conditions are bad. He added that students who ride the bus to school also have to walk through the large field, and he felt that it was unsafe. In response to a question from Ms. Reilly, Mr. Lawler said that there is a sidewalk for a portion of the walk, but there are no street lights.

ITEMS FOR ACTION AT THIS MEETING

MOTION **Consent Calendar:** Mr. Necker moved adoption of LTD Resolution No. 2013-010: It is hereby resolved that the Consent Calendar for March 20, 2013, is approved as presented. Mr. Dubick provided the second. The Consent Calendar consisted of the minutes of the February 20, 2013, Regular Board Meeting.

VOTE The motion approved as follows:
AYES: Dubick, Evans, Gillespie, Necker, Reilly, Towery, Yeh (7)
NAYS: None
ABSTENTIONS: None
EXCUSED: None

Public Hearing: FY 2013-2023 Capital Improvement Program (CIP): Planning and Development Manager Tom Schwetz presented the draft FY 2013-2023 CIP. Mr. Schwetz said that the document had been revised to be more comprehensive and informative. Projects are categorized by tiers related to project funding. The tiers are as follows:

- Tier I - Project funding is secure and the project is ready to move forward.
- Tier II - High priority projects that are not fully funded, but funding opportunities are identified.
- Tier III - Projects are contingent upon adequate available revenue.
- Tier IV - Projects are based on an identified need, but are not fully developed and funding is not identified.

Mr. Schwetz said that LTD has the opportunity to access various state and federal funding sources throughout the year, and that being prepared with an identified set of projects would help the District be competitive.

Mr. Evans inquired how changes to federal transportation legislation would affect LTD's ability to purchase buses and make facilities improvements with federal funds. Director of Maintenance George Trauger replied that the District purchased new buses during the past year, and additional articulated buses would be grant funded. Mr. Trauger said that LTD is gradually reducing the overall age of its fleet and is well positioned to withstand changes to federal transportation legislation. Director of Finance and Information Technology Diane Hellekson added that LTD would debt finance major bus purchases in the future to avoid using increasingly scarce federal grant funds.

In response to a question from Mr. Necker, Mr. Trauger said that the life expectancy of buses is approximately 12 years, but LTD customarily receives 15-17 years of use from its vehicles.

Mr. Schwetz added that the CIP was released for public review on March 11, 2013, and public comments could be submitted through April 10. The Board is scheduled to adopt the FY 2013-2023 CIP at its April 17 meeting.

Mr. Evans opened the public hearing.

Rob Zako, Eugene, stated that he supports the planned projects. Mr. Zako said that his review of the CIP focused on the frequent transit network, and he was excited about prospects for the region once the segments were in place. He commented that it would be difficult for the general public to read the plan and to understand what was being purchased for the \$185 million budgeted for the frequent transit network. He stated that it would be helpful if more information was included regarding projects and how the diverse investments would create a good system. He encouraged LTD to clarify how the projects would be connected into a comprehensive system, including providing a map that would illustrate that connectivity.

Mr. Evans asked if anyone else wished to speak. Receiving no response, he closed the public hearing.

Public Hearing: FY 2013-2014 Fare Pricing Plan: Mr. Kilcoyne said that 2012 adult cash fares increased by 16.7 percent, and group pass rates increased by 5.8 percent. In December 2012 the Board Finance Committee directed LTD staff to not increase 10-ride ticket or monthly pass prices, and to return with a proposal to raise group pass rates in accordance with LTD's established fare policy. Mr. Kilcoyne said that the proposed rate increase of 5.7 percent is consistent with the fare policy, and expects the rate increase to result in approximately \$156,000 in additional revenue. The change will be effective January 1, 2014. Mr. Kilcoyne noted that rates with the University of Oregon have been increased consistent with the group pass proposal.

Ms. Towery asked if the District had conducted outreach to obtain feedback from agencies and organizations that would be affected by the increase. Mr. Kilcoyne responded that the District maintains regular contact with pass program participants, and there have been very few employers who have dropped out over the years. Mr. Kilcoyne said that the majority of employers who have left the program, left because employees were commuting by bicycle, or the business had closed or relocated.

In response to a question from Mr. Gillespie, Mr. Kilcoyne explained that an employer has to employ a minimum of 10 employees and purchase a group pass for all employees in order to

participate in the program. Employers purchase passes at a discount in the group pass program. Another option allows employers to purchase regular passes and to provide them at a discount to employees who ride the bus, as an alternative to purchasing discounted passes for all employees.

Mr. Evans opened the public hearing. He determined that no one wished to testify, and he closed the public hearing.

Ordinance Administrative Review and First Reading, Ordinance No. 46, An Ordinance Regarding the Excise Tax on Self-Employed Persons: Chief Accountant/Internal Auditor Carol James explained that LTD is working with its attorneys to reorganize ordinances so that they are more accessible to the public on the LTD website. Ms. James said that ordinances will now be organized within eight categories, with one encompassing ordinance in each category. Ordinance 46 and Ordinance 47 relate to the self-employment tax and employers' payroll tax, respectively. She said that the new ordinances contain updated references to Oregon Revised Statutes and clarify Internal Revenue code references and renumbered paragraphs for consistency. There are no substantive changes from previous ordinances.

MOTION Ms. Towery moved that Lane Transit District Ordinance No. 46 be read by title only. Mr. Gillespie provided the second.

VOTE The motion approved as follows:
AYES: Dubick, Evans, Gillespie, Necker, Reilly, Towery, Yeh (7)
NAYS: None
ABSTENTIONS: None
EXCUSED: None

Mr. Evans read the ordinance by title only: "ORDINANCE NO. 46, AN ORDINANCE REGARDING THE EXCISE TAX ON SELF-EMPLOYED PERSONS, AND AMENDING AND RESTATING ORDINANCE NO. 38, ORDINANCE NO. 39, ORDINANCE NO. 40, AND ORDINANCE NO. 41."

Ordinance Administrative Review and First Reading Ordinance No. 47, An Ordinance Regarding the Excise Tax on Employers: Ms. James noted that background information was available in the agenda packet and that the changes to the ordinance consist of updating and clarifying references to Oregon Revised Statutes. No substantive changes were made to the ordinance.

MOTION Mr. Necker moved that Lane Transit District Ordinance No. 47 be read by title only. Ms. Reilly provided the second.

VOTE The motion approved as follows:
AYES: Dubick, Evans, Gillespie, Necker, Reilly, Towery, Yeh (7)
NAYS: None
ABSTENTIONS: None
EXCUSED: None

Mr. Evans read the ordinance by title only: "ORDINANCE NO. 47, AN ORDINANCE REGARDING THE EXCISE TAX ON EMPLOYERS, AND AMENDING AND RESTATING ORDINANCE NO. 34, ORDINANCE NO. 39, AND ORDINANCE NO. 40."

Second Reading and Adoption of Ordinance No. 45, An Ordinance Providing Rules for Meetings of the Lane Transit District Board of Directors: Ms. Schapper said that the original ordinance had not been updated since 1999. The changes in Ordinance 45 reflected current practices and use of new technologies, updated Oregon Revised Statutes citations, and added language regarding canceled meetings and joint meetings. Ms. Schapper added that the Board conducted the first reading at its February Board meeting and was asked to conduct the second reading and adopt Ordinance No. 45.

MOTION Ms. Towery moved that Lane Transit District Ordinance No. 45 be read by title only. Mr. Yeh provided the second.

VOTE The motion was approved as follows:
AYES: Dubick, Evans, Gillespie, Necker, Reilly, Towery, Yeh (7)
NAYS: None
ABSTENTIONS: None
EXCUSED: None

Mr. Evans read the ordinance by title only: "ORDINANCE NO. 45, AN ORDINANCE PROVIDING RULES FOR MEETINGS OF THE LANE TRANSIT DISTRICT BOARD OF DIRECTORS, AND AMENDING AND RESTATING ORDINANCE NO. 1."

MOTION Ms. Towery moved the following resolution: LTD Resolution No. 2013-011: Be it resolved that the LTD Board of Directors hereby adopts Lane Transit District Ordinance No. 45, an ordinance providing rules for meetings of the Lane Transit District Board of Directors, and amending and restating Ordinance No. 1. Mr. Necker provided the second.

VOTE The resolution was approved as follows:
AYES: Dubick, Evans, Gillespie, Necker, Reilly, Towery, Yeh (7)
NAYS: None
ABSTENTIONS: None
EXCUSED: None

ITEMS FOR INFORMATION AT THIS MEETING

Board Member Reports: Mr. Dubick announced that he will be serving on the Lane Council of Governments (LCOG) Budget Committee.

Mr. Gillespie reported that the EmX Steering Committee met on March 5 at the Springfield Public Library. He encouraged LTD's general manager to consider appointing a student from the University of Oregon and a student from Lane Community College to the Committee, as many of the proposals under consideration would affect those institutions.

Ms. Towery reported that the Metropolitan Policy Committee (MPC) focused on the State Transportation Improvement Program (STIP) project selection and scenario planning process. Mr. Dubick reported that the Lane Area Commission on Transportation (ACT) was informed that the STIP project priority list it had submitted to the Oregon Transportation Commission would be scoped out to determine if the projected costs were accurate then returned to the ACT for reprioritizing.

Mr. Gillespie reported that a tentative date of April 17, 2013, had been set for the Pension Trust meetings. He added that the Metropolitan Planning Organization Citizen Advisory Committee will meet on March 21.

Board Committee Assignments: Ms. Towery reviewed the proposed list of Board member committees and special assignments for the coming year.

Mr. Gillespie said that his understanding was that the Board president and vice president served on the Metropolitan Policy Committee (MPC). However, the list of proposed assignments reflected that Ms. Reilly and Ms. Towery would serve on the Committee, with Mr. Dubick designated as the alternate. Mr. Gillespie said that the opportunity to serve on the MPC was one of the reasons he accepted the position of Board vice president. Ms. Towery confirmed that had been the past practice, but it was not a requirement. She said that when reviewing Board members' workloads, she considered the number of assignments each member had committed to and made an effort to distribute opportunities to new Board members.

Mr. Dubick offered to remove his name as alternate in order to allow Mr. Gillespie the opportunity to fill the MPC alternate position. Mr. Gillespie agreed to serve as MPC alternate and thanked Mr. Dubick.

Monthly Financial Report - February 2013: Ms. Hellekson reported that it was two-thirds into the fiscal year, revenues were as anticipated, and expenditures were under control. She said that fuel prices were still volatile, but the District's average for the year was still below the \$3.75/gallon budgeted. Ms. Hellekson said that she expected LTD to finish the fiscal year under budget in that area. She added that while ridership on EmX had increased, the rolling 12-month ridership data showed an overall decline.

Mr. Kilcoyne offered that a significant decrease in ridership in February prompted the formation of a task force composed of staff from the Planning, Finance, and Information Technology departments to conduct an in-depth analysis to determine the cause of the decrease and to identify ways to improve ridership numbers. Mr. Kilcoyne noted that other districts in the state were reporting similar losses for a variety of reasons.

Mr. Gillespie observed that people who work in the downtown area typically leave work on the hour and the half-hour, and that buses tend to run on schedules of ten minutes and 40 minutes after the hour. This often results in lengthy delays if someone misses their bus. Mr. Gillespie surmised that more people would ride the bus if not faced with a long wait.

Ms. Hellekson said that the revised Long-Range Financial Plan will be presented to the Board at its April meeting. She said that after the Plan is approved, the first year of the Plan would be the template for the proposed budget that the Board would receive in May 2013.

Mr. Evans commended Ms. Hellekson and the Finance staff for their clear, concise, and transparent work.

RECESS: Mr. Evans called a recess at 6:30 p.m.

RECONVENE: Mr. Evans reconvened the meeting at 6:48 p.m.

MOTION EXECUTIVE (NON-PUBLIC) SESSION PURSUANT TO ORS 192.660(2)(i): Mr. Necker moved that the Board meet in executive session pursuant to ORS 192.660(2)(i), to review and evaluate the employment-related performance of the LTD general manager. Ms. Reilly provided the second.

VOTE The motion was approved as follows:
AYES: Dubick, Evans, Gillespie, Necker, Reilly, Towery, Yeh (7)
NAYS: None
ABSTENTIONS: None
EXCUSED: None

The Board entered executive session at 6:48 p.m.

RETURN TO REGULAR (OPEN) SESSION: The Board returned to regular session at 8:05 p.m.

ADJOURNMENT: Mr. Evans adjourned the meeting at 8:05 p.m.

LANE TRANSIT DISTRICT

ATTEST:

Michael Dubick
Board Secretary

Jeanne Schapper
Clerk of the Board

AGENDA ITEM SUMMARY

DATE OF MEETING: April 17, 2013

ITEM TITLE: FISCAL YEAR 2014-23 CAPITAL IMPROVEMENTS PROGRAM

PREPARED BY: Todd Lipkin, Finance Manager

ACTION REQUESTED: Board Approval of the Proposed 2014-23 Capital Improvements Program

BACKGROUND:

Because the public comment period closed on April 10 and the Finance Committee is meeting to review the feedback received from the comment period on April 11, there was insufficient time to prepare materials based on that discussion for inclusion in the April 17 Board meeting materials. The Capital Improvements Program materials will be posted to the Lane Transit District Web site and Board members will receive a link to the material via e-mail on April 16 for Board review prior to the April 17 discussion and action.

ATTACHMENT: None

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AGENDA ITEM SUMMARY

DATE OF MEETING: April 17, 2013

ITEM TITLE: FISCAL YEAR 2014-2023 LONG-RANGE FINANCIAL PLAN

PREPARED BY: Diane Hellekson, Director of Finance and Information Technology

ACTION REQUESTED: Board Approval of the Revised Long-Range Financial Plan

BACKGROUND:

Because the Finance Committee is meeting to review the Long-Range Financial Plan (LRFP) assumptions on April 11, there was insufficient time to prepare materials based on that discussion for inclusion in the April 17 Board meeting materials. The LRFP materials will be posted to the Lane Transit District Web site and Board members will receive a link to the material via e-mail on April 16 for Board review prior to the April 17 discussion and action.

ATTACHMENT: None

Q:\Reference\Board Packet\2013\04\Reg. Mtg 4-17-13\LRFP Board Packet

AGENDA ITEM SUMMARY

DATE OF MEETING: April 17, 2013

ITEM TITLE: FISCAL YEAR 2013-14 PRICING PLAN AND FIRST READING AMENDED FARE ORDINANCE NO. 48

PREPARED BY: Andy Vobora, Director of Customer Services and Planning

ACTION REQUESTED: Hold the first reading of Ordinance No. 48 by title only.

BACKGROUND:

The District's fares are priced according to an adopted fare policy. This policy outlines structured fare increases by rotating price increases between fare types on an annual basis.

The majority of fare changes are implemented by ordinance. The first such ordinance, Ordinance No. 35, was adopted in June 1992. Ordinance No. 35 was amended and restated as LTD Ordinance No. 44 during the recent updates to LTD ordinances. Ordinance No. 48 has been amended and restates Ordinance No. 44 as part of this pricing plan update.

In 2012 the District raised adult cash fares 16.7 percent and cash fares for EZ Access program participants 13.7 percent and group pass rates increased 5.8 percent. The group pass rate increase did not affect the number of participating agencies; however, the total number of agencies participating did fluctuate slightly as groups chose not to renew and other groups joined the program.

The LTD Board Finance Committee met in December 2012 and reviewed recent fare increases. Based on its discussion, the Committee directed that staff not move forward with an increase in 10-ride ticket or monthly pass prices. The Committee asked staff to return with a proposal to raise group pass rates according to the established fare policy, which states that group pass programs:

1. Be based on a rate per employee per month
2. Be levied upon all individuals within the organization
3. Be evaluated annually
4. Increase by no more than the three-year rolling average of LTD cost increases

By applying the three-year rolling average of LTD cost increases, this proposal recommends a 5.7 percent increase in group pass program rates. If approved, this pricing change will be effective on January 1, 2014.

It is estimated that an increase of this magnitude will result in approximately \$156,000 in additional fare revenue. This estimate can, and likely will, be affected by changes in the total number of participating agencies and/or the number of participants in the overall program.

Two information letters were sent to each of the participating group pass organizations, and in March 2013 the LTD Board of Directors held a public hearing to review the proposed group pass rate increase. No one provided testimony at the hearing and no comments have been received electronically or in writing.

The second reading and adoption is scheduled for May 15, 2013, during the regular Board meeting. The ordinance becomes effective 30 days after adoption; however, pricing changes would be implemented on January 1, 2014. Following adoption, a copy of Ordinance No. 48 will be filed with the County Clerk and made available for public inspection.

- ATTACHMENTS:**
- (1) Ordinance No. 48 with Revisions
 - (2) Ordinance No. 48
 - (3) Group Pass Program Description
 - (4) Pricing Plan Summary

PROPOSED MOTION: I move that Ordinance No. 48 be read by title only.

Following an affirmative vote, the ordinance title should be read:

ORDINANCE NO. 48, AN ORDINANCE SETTING FARES FOR THE USE OF DISTRICT SERVICES, AND AMENDING AND RESTATING ORDINANCE NO. 44.

Q:\Reference\Board Packet\2013\4\Reg Mtg 4-17-13\2013 Fare and Pricing First Reading.docx

ORDINANCE NO. ~~44~~ **48**

AN ORDINANCE SETTING FARES FOR THE USE OF DISTRICT SERVICES, AND AMENDING AND RESTATING ORDINANCE NO. 35.

~~WHEREAS following a recent review of its ordinances, Lane Transit District determined that its ordinances should be better organized so as to make them more accessible to the public; and~~

~~WHEREAS the District wishes to better organize and streamline its ordinances without making any substantive changes to the ordinances;~~

WHEREAS the Group Pass fare rates are evaluated on an annual basis;

WHEREAS the proposed Group Pass fare rates were recently presented at a public hearing at which no comment was received.

BE IT ENACTED BY LANE TRANSIT DISTRICT:

Lane Transit District Ordinance No. ~~3544~~ is amended and restated in its entirety to read as follows:

1 .01 Definitions. As used in this ordinance, unless the context requires otherwise:

- (1) "District" means Lane Transit District.
- (2) "Service Area" means the area designated in Lane Transit District Ordinance No. 42, as such area is now constituted and as it may be altered from time to time hereafter by ordinance of this District.

1.02 Fares.

- (1) Fares on the District transit system shall vary according to the status of the rider and method of payment and shall be in accordance with the following schedule:

(a) Cash Fare (Effective 7/01/12)

	Monday-Sunday
Adult (ages 19-64)	\$1.75
Youth (ages 6-18)*	\$.85
Half-Fare**	\$.85
Senior (ages 65 and older)	Free

(b) Monthly Pass (Effective 6/24/10)

Pass Type	Monthly Price	Three-Month Price
Adult (ages 19-64)	\$48.00	\$130.00

Youth (ages 6-18)*	\$24.00	\$ 65.00
Half-Fare**	\$24.00	\$ 65.00
Senior (ages 65 and older)	Free	Free

* Youth fare applies to ages 6-18. Children age five and under ride free with parent or guardian.

** LTD's EZ Access Program provides a Half-Fare Program for persons with disabilities and Medicare cardholders. The EZ Access Program also provides the Honored Rider pass, which provides free rides for persons 65 years of age and older. The Half-Fare and Honored Rider photo identification cards may be obtained at the LTD Customer Service Center.

(c) Day Pass (Effective 7/01/12)

Adult (ages 19-64)	\$3.50
Youth (ages 6-18)*	\$1.75
Half-Fare**	\$1.75

- (2) Group Pass Program. The general manager, or his/her designated representative, is authorized to sign contracts on behalf of the District to provide transit service to groups of riders at reduced rates pursuant to policies established by the Board at its May 2, 1990, meeting, as amended, or pursuant to such policies as the Board may hereafter adopt by resolution or ordinance.

Group Pass (Effective January 1, ~~2013~~ 2014)

Pass Type	Monthly Rate
Taxpayer	\$4.84 <u>5.12</u> taxpayer
Non-Taxpayer	\$5.63 <u>5.95</u> non-taxpayer

- (3) Special Event Discounts. The promotional distribution of free tickets from time to time is necessary or convenient for the provision of a public transit system. The general manager, or his/her designated representative, is authorized to reduce or eliminate fares, or to approve the distribution of free tickets for use of District facilities during special events, or at specified times, on a finding by the general manager, or his/her designated representative, that the fare reduction or elimination will promote increased use of the District's public transit system or will otherwise further the provision of a public transit system.
- (4) Reduced Fares for Low-Income Persons. The general manager, or his/her designated representative, is authorized to sign contracts with local nonprofit agencies whereunder the District may agree to provide transit

fare instruments at reduced prices to such agencies, for distribution to low-income persons within the service area who need transportation assistance. Definitions of those who are "low income persons" and "who need transportation assistance" shall be part of such contracts, verbatim or by reference.

(5) Paratransit. Fare structure (*Effective 7/01/12*):

RideSource	\$3.50 one way
Escort*	\$3.50 one way
RideSource Shopper**	\$2.00 round trip
Social Service Agencies***	100 percent
Book of Ten Tickets	\$35.00

* Escort is limited to door-to-door transportation for medical rides.

** RideSource Shopper is specialized transportation service for grocery shopping. RideSource Shopper fares are based on round-trip rides. All other fares are one-way rides.

*** Social service agencies will contract for service and pay 100 percent of the marginal cost of service.

2.01 Large-quantity Pass Purchases. The District will provide a discount of five (5) percent to private sales organizations authorized by the District to sell passes to the general public.

ADOPTED this 20th day of February, 2013.

President and Presiding Officer

ATTEST:

Secretary

Recording Secretary

<Q:\Reference\Board Packet\2013\4\Reg Mtg 4-17-13\Ord No 44 - Fares EDITdoc.doc>

ORDINANCE NO. 48

AN ORDINANCE SETTING FARES FOR THE USE OF DISTRICT SERVICES, AND AMENDING AND RESTATING ORDINANCE NO. 44.

WHEREAS the Group Pass fare rates are evaluated on an annual basis;

WHEREAS the proposed Group Pass fare rates were recently presented at a public hearing, at which no comment was received;

BE IT ENACTED BY LANE TRANSIT DISTRICT:

Lane Transit District Ordinance No. 44 is amended and restated in its entirety to read as follows:

1 .01 Definitions. As used in this ordinance, unless the context requires otherwise:

- (1) "District" means Lane Transit District.
- (2) "Service Area" means the area designated in Lane Transit District Ordinance No. 42, as such area is now constituted and as it may be altered from time to time hereafter by ordinance of this District.

1.02 Fares.

- (1) Fares on the District transit system shall vary according to the status of the rider and method of payment and shall be in accordance with the following schedule:

(a) Cash Fare (Effective 7/01/12)

	Monday-Sunday
Adult (ages 19-64)	\$1.75
Youth (ages 6-18)*	\$.85
Half-Fare**	\$.85
Senior (ages 65 and older)	Free

(b) Monthly Pass (Effective 6/24/10)

Pass Type	Monthly Price	Three-Month Price
Adult (ages 19-64)	\$48.00	\$130.00
Youth (ages 6-18)*	\$24.00	\$65.00
Half-Fare**	\$24.00	\$65.00
Senior (ages 65 and older)	Free	Free

- * Youth fare applies to ages 6-18. Children age five and under ride free with parent or guardian.
- ** LTD's EZ Access Program provides a Half-Fare Program for persons with disabilities and Medicare cardholders. The EZ Access Program also provides the Honored Rider pass, which provides free rides for persons 65 years of age and older. The Half-Fare and Honored Rider photo identification cards may be obtained at the LTD Customer Service Center.

(c) Day Pass (Effective 7/01/12)

Adult (ages 19-64)	\$3.50
Youth (ages 6-18)*	\$1.75
Half-Fare**	\$1.75

- (2) Group Pass Program. The general manager, or his/her designated representative, is authorized to sign contracts on behalf of the District to provide transit service to groups of riders at reduced rates pursuant to policies established by the Board at its May 2, 1990, meeting, as amended, or pursuant to such policies as the Board may hereafter adopt by resolution or ordinance.

Group Pass (Effective January 1, 2014)

Pass Type	Monthly Rate
Taxpayer	\$5.12 taxpayer
Non-Taxpayer	\$5.95 non-taxpayer

- (3) Special Event Discounts. The promotional distribution of free tickets from time to time is necessary or convenient for the provision of a public transit system. The general manager, or his/her designated representative, is authorized to reduce or eliminate fares, or to approve the distribution of free tickets for use of District facilities during special events, or at specified times, on a finding by the general manager, or his/her designated representative, that the fare reduction or elimination will promote increased use of the District's public transit system or will otherwise further the provision of a public transit system.
- (4) Reduced Fares for Low-Income Persons. The general manager, or his/her designated representative, is authorized to sign contracts with local nonprofit agencies whereunder the District may agree to provide transit fare instruments at reduced prices to such agencies, for distribution to low-income persons within the service area who need transportation

assistance. Definitions of those who are "low income persons" and "who need transportation assistance" shall be part of such contracts, verbatim or by reference.

(5) Paratransit. Fare structure (*Effective 7/01/12*):

RideSource	\$3.50 one way
Escort*	\$3.50 one way
RideSource Shopper**	\$2.00 round trip
Social Service Agencies***	100 percent
Book of Ten Tickets	\$35.00

* Escort is limited to door-to-door transportation for medical rides.

** RideSource Shopper is specialized transportation service for grocery shopping. RideSource Shopper fares are based on round-trip rides. All other fares are one-way rides.

*** Social service agencies will contract for service and pay 100 percent of the marginal cost of service.

2.01 Large-quantity Pass Purchases. The District will provide a discount of five (5) percent to private sales organizations authorized by the District to sell passes to the general public.

ADOPTED this _____ day of _____, 2013.

President and Presiding Officer

ATTEST:

Secretary

Recording Secretary

GROUP PASS PROGRAM

OBJECTIVES

A Group Pass Program is one in which the cost of transit fares is shared by a group. All persons within the group receive the transit benefit, whether or not they actually use the service. The employer enters into a contract for services with LTD. In this way, the cost per person for the service is significantly reduced, and ridership within the group can be expected to increase significantly.

Group Pass Program goals are:

1. To increase ridership and ridership productivity (rides per service hour) by encouraging transit and other mode use as an alternative to drive-alone automobile use and to provide convenient, effective, and efficient public transportation services to all group pass participants;
2. To reduce parking demand, traffic congestion, and auto emission problems in the community;
3. To maintain or increase LTD's farebox to operating cost ratio; and
4. To decrease LTD's cost per trip.

The establishment of these programs is based on the premise that increased use of transit, as a replacement to the single-occupancy vehicle, is a goal established by our community because it will provide numerous benefits. In order to meet that goal, LTD should aggressively pursue fiscally responsible programs that increase use of the bus, particularly in areas with traffic congestion, parking or air quality problems, or where there is a transportation need that can be effectively addressed with public transit.

APPLICATION

The following guidelines apply to all Group Pass Programs established by the District.

PROGRAM GUIDELINES

Qualifying Organizations

The District will consider any organization, public or private, for a Group Pass Program if it:

1. Consists of employees, students, or residents of a multi-unit residential facility who have an ongoing transit need that requires them to make multiple trips each week to and from a specific destination. Lane Transit District reserves the right to determine whether the transit-related needs of an organization qualify it to participate in the Group Pass Program.
2. Includes at least ten individuals.

3. Is financially capable and legally empowered to enter into a contract with LTD and to meet the financial obligations dictated by that contract. The Group Pass Program will apply to all members in the organization.
4. LTD will consider qualifying organizations on a first-come/first-served basis, only if LTD has the service and equipment capacity to serve that organization.

Pricing

Revenue from organizations that participate in the Group Pass Program will be computed according to whether or not an organization contributes to the LTD payroll tax, and to group size. All organizations that participate in the Group Pass Program will provide revenue that meets the following three criteria:

1. A base rate per employee per month will be levied on individuals within the organization. The base rate will be increased annually, not to exceed the three-year rolling average of LTD cost increases. The base rates are:

Taxpayers	\$3.00 per employee per month
Non Taxpayers	\$3.50 per employee per month

2. The cost of additional services that is instituted by the District to directly respond to increased ridership resulting from the Group Pass Program.
3. Participating Group Pass organizations shall not, in any manner or form, charge their employees, students or residents a fee for a Group Pass which is greater than the fee paid by the organization to Lane Transit District for the Group Pass without the express written consent of Lane Transit District.

Term of the Contract

Contracts will normally be for a one-year period, with annual renewals. A yearly evaluation, at a level appropriate for the size of the organization, is to be conducted of each Group Pass Program prior to renewing the contract to determine if the pricing criteria are still being satisfied. The District reserves the right to terminate group pass contracts within the contract period.

Whenever possible, the District will seek to have the Group Pass Programs institutionalized in order to reduce the possibility of programs becoming discontinued from one year to the next. This is obviously of greatest concern with the larger group pass programs, which require significant capital and operational investment and expenditures.

Operational Issues

Group pass participants are to provide photo identification that is easily verified by the bus driver. The photo identification may be either the organization's, in which case it must have an LTD validating sticker, or issued by the District. In either case, the cost of issuing the photo identification will be borne by the organization. Participating organizations will be responsible for administering the program within their organizations.

Marketing

The District will provide trip planning assistance for the individuals of a group pass organization. Marketing of the service to individuals of a group pass organization will be conducted where it is determined to have a significant impact on ridership.

Maintenance

The Director of Customer Services and Planning is responsible for monitoring and making recommendations for modifications to this program.

<Q:\Reference\Board Packet\2013\4\Reg Mtg 4-17-13\GROUP PASS PROGRAM Policy.docx>

Lane Transit District Pricing Plan Summary

Cash Fare			RideSource		
	Current:	Proposed:		Current:	Proposed:
Adult	\$1.75	N/C	Regular	\$3.50	N/C
Youth	\$0.85	N/C	Escort	\$3.50	N/C
Half-fare Program	\$0.85	N/C	Shopper*	\$2.00	N/C
Honored Rider (age 65+)	Free	Free	10 Tickets	\$35.00	N/C
			*Round-trip fare		
Passes					
Adult					
1-Month:	\$48.00	N/C			
3-Month:	\$130.00	N/C			
Youth and Half-fare Program			Sales Outlet Wholesale Discount		
				Current:	Proposed:
1-Month:	\$24.00	N/C	Passes	Discount	Discount
3-Month:	\$65.00	N/C	0-500+	5.00%	N/C
Day Pass			Ticket Books		
Adult	\$3.50	N/C	0-500+	5.00%	N/C
Youth and Half-fare Program					
	\$1.75	N/C			
Group Pass (Effective January 1, 2014)		5.70%			
Monthly rates	\$4.84 taxpayer	\$5.12 taxpayer			
	\$5.63 non-taxpayer	\$5.95 non-taxpayer			

AGENDA ITEM SUMMARY

DATE OF MEETING: April 17, 2013

ITEM TITLE: SECOND READING AND ADOPTION, ORDINANCE NO. 46

PREPARED BY: Carol A. James, Chief Accountant/Internal Auditor

ACTION REQUESTED: Conduct the Second Reading and Adopt LTD Ordinance No. 46

BACKGROUND:

As part of the comprehensive review of Lane Transit District ordinances, new Ordinance No. 46 will amend and restate, in their entirety, Ordinances No. 38, No. 39, No. 40, and No. 41, which pertain to imposing an excise tax on self-employed persons and providing for administration, enforcement, and collection of the tax. The revision updates references to Oregon Revised Statutes, clarifies an Internal Revenue Code reference, and renumbers paragraphs for consistency. The remainder of the ordinance is valid with past practice and the requirements set forth in Oregon Revised Statutes Chapter 267.

ATTACHMENTS:

- (1) LTD Ordinances No. 38, No. 39, No. 40, and No. 41
- (2) New LTD Ordinance No. 46, with notes
- (3) New LTD Ordinance No. 46

PROPOSED MOTIONS:

(1) I move that Lane Transit District Ordinance No. 46 be read by title only.

Following an affirmative vote, the ordinance title should be read:

ORDINANCE NO. 46, AN ORDINANCE REGARDING THE EXCISE TAX ON SELF-EMPLOYED PERSONS, AND AMENDING AND RESTATING ORDINANCE NO. 38, ORDINANCE NO. 39, ORDINANCE NO. 40, AND ORDINANCE NO. 41.

(2) I move the following resolution:

LTD Resolution No. 2013-015: Be it resolved that the LTD Board of Directors hereby adopts Lane Transit District Ordinance No. 46, an ordinance regarding the excise tax on self-employed persons, and amending and restating Ordinance No. 38, Ordinance No. 39, Ordinance No. 40, and Ordinance No. 41.

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ORDINANCE NO. 38

**AN ORDINANCE OF THE LANE TRANSIT DISTRICT ADOPTING A
SELF-EMPLOYMENT TAX**

The Board of Directors of Lane Transit District of Oregon, pursuant to ORS 262.380 and 267.385, does hereby ordain and decree the following ordinance.

Section 1 – Adoption of Self-Employment Tax

1.05 Definitions. As used in this chapter, unless the context requires otherwise:

- A. “Department” means the Department of Revenue, State of Oregon.
- B. “District” means the Lane Transit District of Oregon, encompassing all of the territory described in Lane Transit District Ordinance No. 24.
- C. “Net Earnings from Self-Employment” has the same meaning as the term “net earnings from self-employment” in Section 1402 of the Internal Revenue Code of 1986 (the “IRC”), as that section was in effect and operative on December 31, 1988. In applying IRC Section 1402 for the purposes of this Chapter, the words “gross income,” “deductions” and “distributive share,” and any other words used in IRC Section 1402 to define “net earnings from self-employment,” shall have the same meaning that those words had for purposes of IRC Section 1402 under federal income tax laws in effect and operative on December 31, 1993. The purpose of these definitions is to incorporate any relevant changes in the Internal Revenue Code of 1986, made and in effect on or before December 31, 1993, except for changes in IRC Section 1402 made after December 31, 1988. For the purposes of this Section, the term “net earnings from self-employment” is not limited in any way by IRC Section 1402(b).

Notwithstanding the foregoing, “net earnings from self-employment” does not include income which would be wages under Section 3121 of the Internal Revenue Code, as amended and in effect on December 31, 1990, but for the provisions of Section 3121(b)(8)(A) of the Internal Revenue Code.

- D. “Taxable Year” means the period corresponding to the Taxpayer’s taxable year for federal income tax purposes.
- E. “Taxpayer” means a natural person subject to tax under this ordinance.

1.10 Imposition of Tax.

- A. Tax imposed. A tax is imposed annually on every natural person in an amount equal to the rate of .006 of such person’s Net Earnings from Self-Employment during the Taxable Year in excess of \$400 from activities within the District.
- B. Apportionment. Any Taxpayer having Net Earnings from Self-Employment from an activity both within and without the District shall allocate and apportion such Net Earnings in a manner consistent with that required for allocation and

apportionment of income under ORS 314.280 and 314.605 to 314.675 and the Department's regulations adopted pursuant thereto. Regarding such allocation and apportionment, the Taxpayer shall follow the instructions and forms published by the Department.

Any Taxpayer may elect to apportion Net Earnings from Self-Employment, to the extent that apportionment rather than allocation is appropriate, based upon a single factor. In the case of an activity conducted by a partnership, the partnership may elect to have each of its partners use a single factor for the apportionment of its earnings. The single factor for apportionment shall be a sales factor, computed in a manner consistent with ORS 314.665 and the Department's Regulations adopted pursuant thereto. Regarding such apportionment, the Taxpayer (or the partnership of which the Taxpayer is a member) shall follow the forms and instructions published by the Department. The election by a Taxpayer (or by a partnership of which the Taxpayer is a member) to use single-factor apportionment shall be made on a form furnished by the Department. An election shall be binding for both the current and all future years, unless revoked with the written consent of the Department.

- C. Effective Date. This Section shall apply to individuals' taxable years starting on or after December 1, 1994.

1.15 Department the Tax Agent of District.

The tax imposed by this Ordinance shall be paid to the Department, as agent for the District. The Department is hereby designated the agent of the District for purposes of administering the tax imposed by this Section. The Department may exercise all supervisory and administrative powers with regard to the enforcement, collection, and administration of this tax as the Department is authorized to exercise pursuant to ORS 305.620 (as amended from time to time), including but not limited to entering closing agreements and waiving interest and penalties.

1.20 Tax and Return Due Dates.

- A. General. Every Taxpayer annually, on or before the 15th day of the fourth month after the end of the Taxpayer's Taxable Year, shall pay over to the Department the amount imposed by this Ordinance. Every Taxpayer shall, with each payment made to the Department, deliver to the Department on a return prescribed by the Department a statement of the total amount of Net Earnings from Self-Employment during the Taxable Year and such other information as the Department requires.
- B. Optional Rule for Partnerships.
 - (1) A partnership is not a Taxpayer under this Chapter. However, a partnership may choose to pay the taxes due under this Chapter from its partners with respect to the partnership's earnings. If a partnership so chooses, the partnership shall pay the taxes due and shall file a return and all information prescribed by the Department. In such a case, individual partners need not file any returns under this Chapter,

unless they have Net Earnings from Self-Employment from sources other than such partnership. Any partner who files a personal return shall not be entitled to exclude from tax \$400 of Net Earnings from Self-Employment (as otherwise specified in Section 1.10A) to the extent that such amount is excluded by a partnership. Any partner who is a member of more than one partnership shall ensure that no more than \$400 of Net Earnings from Self-Employment in the aggregate for any Taxable Year is excluded on account of such partner.

- (2) If a partnership chooses to pay the taxes due from its partners, the partnership must file a return and pay the taxes due on or before the 15th day of the fourth month following the end of the calendar year. The partnership's return and payment shall be based upon the Net Earnings from Self-Employment of the individual partners from the partnership for their Taxable Years ending with or within the calendar year immediately after which the return is due.

Example 1: If a partnership has a taxable year ending December 31, 1993, and its partners use calendar Taxable Years, the partnership must pay on or before April 16, 1994, the amount due from the partners with respect to their Net Earnings from Self-Employment from the partnership for its taxable year ending December 31, 1993.

Example 2: Assume the same facts as in Example 1, except that one partner uses a Taxable Year ending on September 30, 1993. The partnership must pay on or before April 16, 1994 (a) the amount due from the calendar-year partners with respect to their Net Earnings from Self-Employment from the partnership for its taxable year ending December 31, 1993, and (b) the amount due from the fiscal-year partner with respect to his or her Net Earnings from Self-Employment from the partnership for its taxable year ending December 31, 1992.

Example 3: If a partnership has a taxable year ending August 31, 1993, and its partners use calendar Taxable Years, the partnership must pay on or before April 16, 1994, the amount due from the partners with respect to their Net Earnings from Self-Employment from the partnership for its taxable year ending August 31, 1993.

Example 4: Assume the same facts as in Example 3, except that one partner uses a Taxable Year ending on June 30, 1993. The partnership must pay on or before April 16, 1994, (a) the amount due from the calendar-year partners with respect to their Net Earnings from Self-Employment from the partnership for its taxable year ending August 31, 1993, and (b) the amount due from the fiscal-year partner with respect to his or her Net Earnings from Self-Employment from the partnership for its taxable year ending August 31, 1992.

- (3) In no event shall the filing of a return by a partnership under this Section 1.20B reduce the tax due from the Taxpayer under this Section.

1.25 Procedural Matters.

The provisions of ORS Chapters 305 and 314 (as amended from time to time), as to the audit and examination of reports and returns, determination of deficiencies, interest, penalties, assessments, claims for refund, conferences, appeals to the Director of the Department and appeals to the Oregon Tax Court, and the procedures relating thereto, shall apply to the determination of taxes, penalties, and interest under this Section, except where the context requires otherwise. A Taxpayer may utilize the procedure respecting appeals to the small claims division of the Oregon Tax Court as provided in ORS 305.515 to 305.555.

Section 2 – Effective Date

This ordinance shall apply to individuals' taxable years starting on or after December 1, 1994.

ADOPTED: _____, 1994

Presiding Officer

ATTEST:

Recording Secretary

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ORDINANCE NO. 39

**AN ORDINANCE OF THE LANE TRANSIT DISTRICT REGARDING
THE EXCISE TAX ON EMPLOYERS AND SELF-EMPLOYED PERSONS;
AMENDING ORDINANCE 34, SECTION 1.03; AND
AMENDING ORDINANCE 38, SECTION 1.10**

FINDINGS:

A. Lane Transit District adopted Ordinance No. 34 on November 20, 1991, establishing a tax upon every subject employer (payroll tax) at the rate of fifty-six hundredths of one percent (.0056) of the wages paid by the employer with respect to services performed within the service area after December 31, 1991.

B. The District adopted Ordinance No. 37 on September 21, 1994, which amended Ordinance No. 34 by increasing the rate of tax from fifty-six hundredths of one percent (.0056) to six-tenths of one percent (.006) with respect to all wages paid by employers subject to the tax with respect to all services performed after September 30, 1994.

C. The District also adopted Ordinance No. 38 on September 21, 1994, establishing a tax on natural persons in an amount equal to six-tenths of one percent (.006) of such person's net earnings from self-employment (self-employment tax) during the Taxable Year in excess of \$400 from activities within the District.

D. ORS 267.385 permits the District by ordinance to increase the payroll tax and self-employment tax rates to seven-tenths of one percent (.007) provided that certain findings are made by the District Board.

E. The Board has considered information relating to regional employment and income growth, including the economic information, data and trends compiled and submitted to the District by Impresa, monthly regional economic reports prepared by the Oregon Employment Department, and information provided by District staff to determine if the economy in the Lane Transit District service area has recovered to an extent sufficient to warrant the increase in the payroll and self-employment taxes authorized by ORS 267.385, as amended by 203 Oregon House Bill 3183, 2003 Or Laws Chapter 739, Sections 7-8.

E. Having considered regional employment and income growth, the Board finds that the economy in the District has recovered sufficiently to warrant the increase in the payroll taxes phased in from January 1, 2007, through January 1, 2013, in the increments set forth in this Ordinance No. 39.

THE BOARD OF DIRECTORS OF LANE TRANSIT DISTRICT PURSUANT TO
ORS 267.380 AND 267.385 DOES ORDAIN AS FOLLOWS:

Section 1. The above Findings are hereby adopted.

Ordinance No. 39 - 1

Section 2. Section 1.03 of Ordinance No. 34 is hereby amended to provide in its entirety:

1.03 Rate.

- (1) Every employer subject to tax shall pay an amount equal to six-tenths of one percent (.006) of the wages paid by the employer with respect to services performed within the service area on or after the Effective Date of this ordinance.
- (2) Commencing January 1, 2007, every employer subject to tax shall pay an amount equal to the rate shown in the following table opposite the corresponding calendar year. The tax shall be paid on all wages paid by the employer with respect to services performed within the service area after December 31, 2006.

Tax Period	Rate
Calendar Year 2007	0.0062
Calendar Year 2008	0.0064
Calendar Year 2009	0.0066
Calendar Year 2010	0.0067
Calendar Year 2011	0.0068
Calendar Year 2012	0.0069
Calendar Year 2013	0.0070
Calendar Year 2014 and Thereafter	0.0070

By way of example, the payroll tax rate in calendar year 2007 is sixty-two hundredths of one percent (.0062).

Section 3. Section 1.10A of Ordinance No. 38 is hereby amended to provide in its entirety as follows:

1.10 Imposition of Tax.

- A. Tax imposed. For Taxable Years which start on or after the Effective Date of this ordinance, the rate on such person's Net Earnings from Self-Employment during the Taxable Year in excess of \$400 from activities within the District shall increase to the rate specified opposite each such Tax Year in the table below. For such person's Taxable Years which start on or after the Effective Date of this ordinance, the rate on such person's Net Earnings from Self-Employment during the Taxable Year in excess of \$400 from activities within the District shall

increase to the rate specified opposite each such Tax Year in the table below:

Tax Period	Rate
Taxable Year 2007	0.0062
Taxable Year 2008	0.0064
Taxable Year 2009	0.0066
Taxable Year 2010	0.0067
Taxable Year 2011	0.0068
Taxable Year 2012	0.0069
Taxable Year 2013	0.0070
Taxable Year 2014 and Thereafter	0.0070

By way of example, during the Taxable Year 2007, the rate on Net Earnings from Self-Employment in excess of \$400 shall be sixty-two hundredths of one percent (.0062).

Section 4. With respect to tax periods before the Effective Date of this ordinance, the payroll tax and employment tax shall remain as established by the ordinances in effect during such periods.

Section 5. Effective Date. This ordinance shall be effective January 1, 2006.

ADOPTED: November 16, 2005

ATTEST:

Q:\Reference\Board Packet\2005\10\Regular Mtg\Ordinance #39 payroll tax rev.doc

Ordinance No. 39 - 3

FILED

OCT 28 2008

ORDINANCE NO. 40

**AN ORDINANCE OF THE LANE TRANSIT DISTRICT REGARDING THE EXCISE
TAX ON EMPLOYERS AND SELF-EMPLOYED PERSONS; AMENDING
ORDINANCE 39, SECTIONS 2 AND 3.**

COUNTY CLERK
Hehl

FINDINGS

A. Lane Transit District adopted Ordinance No. 39 on November 16, 2005. Section 2 of Ordinance No. 39 specified that every employer subject to tax should pay an amount equal to the rate shown opposite the corresponding calendar year in the rate table below. Section 3 of Ordinance No. 39 specified that the rate of Net Earnings from Self-Employment in excess of \$400 from activities within the District should increase to the rate specified opposite each tax year in the rate table below. The rate tables in both Section 2 and 3 of Ordinance 39 read as follows:

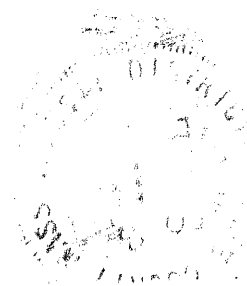
Tax Period	Rate
Calendar Year 2007	0.0062
Calendar Year 2008	0.0064
Calendar Year 2009	0.0066
Calendar Year 2010	0.0067
Calendar Year 2011	0.0068
Calendar Year 2012	0.0069
Calendar Year 2013	0.0070
Calendar Year 2014 and Thereafter	0.0070

THE BOARD OF DIRECTORS OF LANE TRANSIT DISTRICT PURSUANT TO ORS 267.380 AND 267.385 DOES ORDAIN AS FOLLOWS:

Section 1: The above findings are hereby adopted.

Section 2: The rate tables in Section 2 and Section 3 of Ordinance No. 39 are hereby amended to read as follows:

Tax Period	Rate
Calendar Year 2007	0.0062
Calendar Year 2008	0.0064
Calendar Year 2009	0.0065
Calendar Year 2010	0.0066
Calendar Year 2011	0.0067
Calendar Year 2012	0.0068
Calendar Year 2013	0.0069
Calendar Year 2014 and Thereafter	0.0070



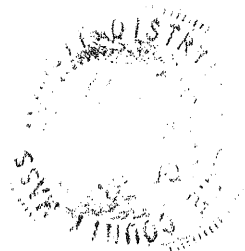
Section 3: With respect to tax periods before the Effective Date of this ordinance, the payroll tax and employment tax shall remain as established by the ordinances in effect during such periods.

Section 4. Except for the amendments specifically set forth in Section 2 of this Ordinance No. 40, all other provisions of Ordinance No. 39 shall continue in full force and effect and unchanged.

Section 5. Effective Date. The effective date of this Ordinance No. 40 is November 15, 2008.

ADOPTED: October 15, 2008

ATTEST:



ORDINANCE NO. 41

AN ORDINANCE OF THE LANE TRANSIT DISTRICT AMENDING ORDINANCE NO. 38 TO REVISE THE DEFINITION OF "NET EARNINGS FROM SELF-EMPLOYMENT"

The Board of Directors of Lane Transit District of Oregon, pursuant to ORS 267.380 and 267.385, does hereby ordain and decree the following ordinance:

Section 1 – Amendment of Ordinance 38

Revision of Definition of "Net Earnings from Self-Employment". Section 1.05C of Ordinance 38 is amended to read in its entirety as follows:

"Net Earnings from Self-Employment" has the same meaning as the term "net earnings from self-employment" in Section 1402 of the Internal Revenue Code of 1986 (the "IRC"), as that section was in effect and operative on December 31, 1988. In applying IRC Section 1402 for purposes of this Ordinance, the words "gross income," "deductions," and "distributive share," and any other words used in IRC Section 1402 to define "net earnings from self-employment," shall have the same meaning that those words had for purposes of IRC Section 1402 under federal income tax laws in effect and operative on October 8, 2010, provided, however, that the phrase "deductions allowed by the subtitle which are attributable to such trade or business" shall not include the deduction contained in IRC Section 199 (related to domestic production activities). The purpose of these definitions is to incorporate any relevant changes in the Internal Revenue Code of 1986 made and in effect on or before October 8, 2010, except for changes in IRC Section 1402 made after December 31, 1988. For purposes of this Section, the term "net earnings from self-employment" is not limited in any way by IRC Section 1402(b).

Notwithstanding the foregoing, "net earnings from self-employment" does not include income which would be wages under Section 3121 of the Internal Revenue Code, as amended and in effect on December 31, 1990, but for the provisions of Section 3121(b)(8)(A) of the Internal Revenue Code.

Section 2 – Effective Date

This ordinance shall apply to individuals' taxable years starting on or after January 1, 2011. This ordinance shall be effective 30 days after adoption.

Adopted: February 16, 2011

FILED

FEB 17 2011

COUNTY CLERK

BY [Signature]

ORDINANCE NO. 46

AN ORDINANCE REGARDING THE EXCISE TAX ON SELF-EMPLOYED PERSONS, AND AMENDING AND RESTATING ORDINANCE NO. 38, ORDINANCE NO. 39, ORDINANCE NO. 40 AND ORDINANCE NO. 41.

WHEREAS following a recent review of its ordinances, Lane Transit District determined that its ordinances should be better organized so as to make them more accessible to the public; and

WHEREAS the District wishes to better organize and streamline its ordinances without making any substantive changes to the ordinances:

BE IT ENACTED BY LANE TRANSIT DISTRICT:

Lane Transit District Ordinance No. 38, Ordinance No. 39, Ordinance No. 40 and Ordinance No. 41 are amended and restated in their entirety to read as follows:

THE BOARD OF DIRECTORS OF LANE TRANSIT DISTRICT OF OREGON, pursuant to ORS 267~~2~~.380 and 267.385, does hereby ordain and decree the following ordinance:

Section 1 – Adoption of Self-Employment Tax

1.01~~5~~ Definitions. As used in this Chapter, unless the context requires otherwise:

A. “Department” means the Department of Revenue, State of Oregon.

B. “District” means the Lane Transit District of Oregon, encompassing all of the territory described in Lane Transit District Ordinance No. 42.

C. "Net Earnings from Self-Employment" has the same meaning as the term "net earnings from self-employment" in Section 1402 of the Internal Revenue Code of 1986 (the "IRC"), as that section was in effect and operative on December 31, 1988. In applying IRC Section 1402 for purposes of this Ordinance, the words "gross income," "deductions," and "distributive share," and any other words used in IRC Section 1402 to define "net earnings from self-employment," shall have the same meaning that those words had for purposes of IRC Section 1402 under federal income tax laws in effect and operative on October 8, 2010, provided, however, that the phrase "deductions allowed by [the] subtitle which are attributable to such trade or business" shall not include the deduction contained in IRC Section 199 (~~allowing a deduction for related to income attributable to~~ domestic production activities). The purpose of these definitions is to incorporate any relevant changes in the ~~Internal Revenue Code-IRC~~ of 1986 made and in effect on or before October 8, 2010, except for changes in IRC Section 1402 made after December 31, 1988. For purposes of this Section, the term "net earnings from self-employment" is not limited in any way by IRC Section 1402(b).

Notwithstanding the foregoing, "~~Net Earnings from Self-Employment~~" does not include income which would be wages under IRC Section 3121 ~~of the Internal Revenue Code~~, as amended and in effect on December 31, 1990, but for the provisions of IRC Section 3121-(b)(8)(A) ~~of the Internal Revenue Code~~.

D. "Taxable Year" means the period corresponding to the Taxpayer's taxable year for federal income tax purposes.

E. "Taxpayer" means a natural person subject to tax under this ordinance.

1.02+0 Imposition of Tax

A. Tax Imposed. A tax is hereby imposed on every natural person in the amount set forth in Section B, below.

B. Rate Tax imposed. For Taxable Years which start on or after January 1, 2006, the rate on such person's Net Earnings from Self-Employment during the Taxable Year in excess of \$400 from activities within the District shall increase to the rate specified opposite each such Tax Year in the table below:

Tax Period	Rate
Calendar Year 2007	0.0062
Calendar Year 2008	0.0064
Calendar Year 2009	0.0065
Calendar Year 2010	0.0066
Calendar Year 2011	0.0067
Calendar Year 2012	0.0068
Calendar Year 2013	0.0069
Calendar Year 2014 and Thereafter	0.0070

By way of example, during the Taxable Year 2007, the rate on Net Earnings from Self-Employment in excess of \$400 shall be sixty-two hundredths of one percent (.0062).

B. Apportionment. Any Taxpayer having Net Earnings from Self-Employment from an activity both within and without the District shall allocate and apportion such Net Earnings in a manner consistent with that required for allocation and apportionment of income under ORS 314.280 and 314.605 to 314.675 and the Department's regulations adopted pursuant thereto. Regarding such allocation and apportionment, the Taxpayer shall follow the instructions and forms published by the Department.

Any Taxpayer may elect to apportion Net Earnings from Self-Employment, to the extent that apportionment rather than allocation is appropriate, based upon a single factor. In the case of an activity conducted by a partnership, the partnership may elect to have each of its partners use a single factor for the apportionment of its earnings. The single factor for apportionment shall be a sales factor, computed in a manner consistent with

ORS 314.665 and the Department's Regulations adopted pursuant thereto. Regarding such apportionment, the Taxpayer (or the partnership of which the Taxpayer is a member) shall follow the forms and instructions published by the Department. The election by a Taxpayer (or by a partnership of which the Taxpayer is a member) to use single-factor apportionment shall be made on a form furnished by the Department. An election shall be binding for both the current and all future years, unless revoked with the written consent of the Department.

1.0315 Department the Tax Agent of District. The tax imposed by this Ordinance shall be paid to the Department, as agent for the District. The Department is hereby designated the agent of the District for purposes of administering the tax imposed by this Section. The Department may exercise all supervisory and administrative powers with regard to the enforcement, collection and administration of this tax as the Department is authorized to exercise pursuant to ORS 305.620 (as amended from time to time), including, but not limited to, entering closing agreements and waiving interest and penalties.

1.0420 Tax and Return Due Dates.

A. General. Every Taxpayer annually, on or before the 15th day of the fourth month after the end of the Taxpayer's Taxable Year, shall pay over to the Department the amount imposed by this Ordinance. Every Taxpayer shall, with each payment made to the Department, deliver to the Department on a return prescribed by the Department a statement of the total amount of Net Earnings from Self-Employment during the Taxable Year and such other information as the Department requires.

B. Optional Rule for Partnerships.

(1) A partnership is not a Taxpayer under this Chapter. However, a partnership may choose to pay taxes due under this Chapter from its partners with respect to the partnership's earnings. If a partnership so chooses, the partnership shall pay the taxes due and shall file a return and all information prescribed by the Department. In such a case, individual partners need not file any returns under this Chapter, unless they have Net Earnings from Self-Employment from sources other than such partnership. Any partner who files a personal return shall not be entitled to exclude from tax \$400 of Net Earnings from Self-Employment (as otherwise specified in Section 1.10 A) to the extent that such amount is excluded by a partnership. Any partner who is a member of more than one partnership shall ensure that no more than \$400 of Net Earnings from Self-Employment in the aggregate for any Taxable Year is excluded on account of such partner.

(2) If a partnership chooses to pay the taxes due from its partners, the partnership must file a return and pay the taxes due on or before the 15th day of the fourth month following the end of the calendar year. The partnership's return and payment shall be based upon the Net Earnings from Self-Employment of the individual partners from the partnership for their Taxable Years ending with or within the calendar year immediately after which the return is due.

Example 1: If a partnership has a taxable year ending December 31, 1993, and its partners use calendar Taxable Years, the partnership must pay, on or before April 16, 1994, the amount due from the partners with respect to their Net Earnings from Self-Employment from the partnership for its taxable year ending December 31, 1993.

Example 2: Assume the same facts as in Example 1, except that one partner uses a Taxable Year ending on September 30, 1993. The partnership must pay on or before April 16, 1994 (a) the amount due from the calendar year partners with respect to their Net Earnings from Self-Employment from the partnership for its taxable year ending December 31, 1993, and (b) the amount due from the fiscal year partner with respect to his or her Net Earnings from Self-Employment from the partnership for its taxable year ending December 31, 1992.

Example 3: If a partnership has a taxable year ending August 31, 1993, and its partners use calendar Taxable Years, the partnership must pay, on or before April 16, 1994, the amount due from the partners with respect to their Net Earnings from Self-Employment from the partnership for its taxable year ending August 31, 1993.

Example 4: Assume the same facts as in Example 3, except that one partner uses a Taxable Year ending on June 30, 1993. The partnership must pay on or before April 16, 1994 (a) the amount due from the calendar year partners with respect to their Net Earnings from Self-Employment from the partnership for its taxable year ending August 31, 1993, and (b) the amount due from the fiscal year partner with respect to his or her Net Earnings from Self-Employment from the partnership for its taxable year ending August 31, 1992.

(3) In no event shall the filing of a return by a partnership under this Section ~~1.0420~~ B reduce the tax due from a Taxpayer under this Section.

~~1.0525~~ Procedural Matters. The provisions of ORS chapters 305 and 314 (as amended from time to time), as to the audit and examination of reports and returns, determination of deficiencies, interest, penalties, assessments, claims for refund, conferences, appeals to the Director of the Department and the appeals to the Oregon Tax Court, and the procedures relating thereto, shall apply to the determination of taxes, penalties and interest under this Section, except where the context requires otherwise. A Taxpayer may utilize the procedure respecting appeals to the ~~small-Magistrate claims-D~~ivision of the Oregon Tax Court as provided in ORS ~~305.50145~~ to 305.5~~2555~~.

ADOPTED this _____ day of _____, 2013.

ORDINANCE NO. 46

AN ORDINANCE REGARDING THE EXCISE TAX ON SELF-EMPLOYED PERSONS, AND AMENDING AND RESTATING ORDINANCE NO. 38, ORDINANCE NO. 39, ORDINANCE NO. 40, AND ORDINANCE NO. 41

WHEREAS following a recent review of its ordinances, Lane Transit District determined that its ordinances should be better organized so as to make them more accessible to the public; and

WHEREAS the District wishes to better organize and streamline its ordinances without making any substantive changes to the ordinances:

BE IT ENACTED BY LANE TRANSIT DISTRICT:

Lane Transit District Ordinance No. 38, Ordinance No. 39, Ordinance No. 40, and Ordinance No. 41 are amended and restated in their entirety to read as follows:

THE BOARD OF DIRECTORS OF LANE TRANSIT DISTRICT OF OREGON, pursuant to ORS 267.380 and 267.385, does hereby ordain and decree the following ordinance:

Section 1 – Adoption of Self-Employment Tax

1.01 Definitions. As used in this Chapter, unless the context requires otherwise:

A. "Department" means the Department of Revenue, State of Oregon.

B. "District" means the Lane Transit District of Oregon, encompassing all of the territory described in Lane Transit District Ordinance No. 42.

C. "Net Earnings from Self-Employment" has the same meaning as the term "net earnings from self-employment" in Section 1402 of the Internal Revenue Code of 1986 (the "IRC"), as that section was in effect and operative on December 31, 1988. In applying IRC Section 1402 for purposes of this Ordinance, the words "gross income," "deductions," and "distributive share," and any other words used in IRC Section 1402 to define "net earnings from self-employment," shall have the same meaning that those words had for purposes of IRC Section 1402 under federal income tax laws in effect and operative on October 8, 2010, provided, however, that the phrase "deductions allowed by [the] subtitle which are attributable to such trade or business" shall not include the deduction contained in IRC Section 199 (allowing a deduction for income attributable to domestic production activities). The purpose of these definitions is to incorporate any relevant changes in the IRC of 1986 made and in effect on or before October 8, 2010, except for changes in IRC Section 1402 made after December 31, 1988. For purposes of this Section, the term "net earnings from self-employment" is not limited in any way by IRC Section 1402(b).

Notwithstanding the foregoing, "Net Earnings from Self-Employment" does not include income which would be wages under IRC Section 3121, as amended and in effect on December 31, 1990, but for the provisions of IRC Section 3121(b)(8)(A).

D. "Taxable Year" means the period corresponding to the Taxpayer's taxable year for federal income tax purposes.

E. "Taxpayer" means a natural person subject to tax under this ordinance.

1.02 Imposition of Tax

A. Tax Imposed. A tax is hereby imposed on every natural person in the amount set forth in Section B, below.

B. Rate. For Taxable Years which start on or after January 1, 2006, the rate on such person's Net Earnings from Self-Employment during the Taxable Year in excess of \$400 from activities within the District shall increase to the rate specified opposite each such Tax Year in the table below:

Tax Period	Rate
Calendar Year 2007	0.0062
Calendar Year 2008	0.0064
Calendar Year 2009	0.0065
Calendar Year 2010	0.0066
Calendar Year 2011	0.0067
Calendar Year 2012	0.0068
Calendar Year 2013	0.0069
Calendar Year 2014 and Thereafter	0.0070

By way of example, during the Taxable Year 2007, the rate on Net Earnings from Self-Employment in excess of \$400 shall be sixty-two hundredths of one percent (.0062).

C. Apportionment. Any Taxpayer having Net Earnings from Self-Employment from an activity both within and without the District shall allocate and apportion such Net Earnings in a manner consistent with that required for allocation and apportionment of income under ORS 314.280 and 314.605 to 314.675 and the Department's regulations adopted pursuant thereto. Regarding such allocation and apportionment, the Taxpayer shall follow the instructions and forms published by the Department.

Any Taxpayer may elect to apportion Net Earnings from Self-Employment, to the extent that apportionment rather than allocation is appropriate, based upon a single factor. In the case of an activity conducted by a partnership, the partnership may elect to have each of its partners use a single factor for the apportionment of its earnings. The single factor for apportionment shall be a sales factor, computed in a manner consistent with ORS 314.665 and the Department's Regulations adopted pursuant thereto. Regarding such apportionment, the Taxpayer (or the partnership of which the Taxpayer is a member) shall follow the forms and instructions published by the Department. The election by a Taxpayer (or by a partnership of which the Taxpayer is a member) to use single-factor apportionment shall be made on a form furnished by the Department. An election shall be binding for both the current and all future years, unless revoked with the written consent of the Department.

1.03 Department the Tax Agent of District. The tax imposed by this Ordinance shall be paid to the Department, as agent for the District. The Department is hereby designated the agent of the District for purposes of administering the tax imposed by this Section. The Department may exercise all supervisory and administrative powers with regard to the enforcement, collection, and administration of this tax as the Department is authorized to exercise pursuant to ORS 305.620 (as amended from time to time), including, but not limited to, entering closing agreements and waiving interest and penalties.

1.04 Tax and Return Due Dates.

A. General. Every Taxpayer annually, on or before the 15th day of the fourth month after the end of the Taxpayer's Taxable Year, shall pay over to the Department the amount imposed by this Ordinance. Every Taxpayer shall, with each payment made to the Department, deliver to the Department on a return prescribed by the Department a statement of the total amount of Net Earnings from Self-Employment during the Taxable Year and such other information as the Department requires.

B. Optional Rule for Partnerships.

(1) A partnership is not a Taxpayer under this Chapter. However, a partnership may choose to pay taxes due under this Chapter from its partners with respect to the partnership's earnings. If a partnership so chooses, the partnership shall pay the taxes due and shall file a return and all information prescribed by the Department. In such a case, individual partners need not file any returns under this Chapter, unless they have Net Earnings from Self-Employment from sources other than such partnership. Any partner who files a personal return shall not be entitled to exclude from tax \$400 of Net Earnings from Self-Employment (as otherwise specified in Section 1.10 A) to the extent that such amount is excluded by a partnership. Any partner who is a member of more than one partnership shall ensure that no more than \$400 of Net Earnings from Self-Employment in the aggregate for any Taxable Year is excluded on account of such partner.

(2) If a partnership chooses to pay the taxes due from its partners, the partnership must file a return and pay the taxes due on or before the 15th day of the fourth month following the end of the calendar year. The partnership's return and payment shall be based upon the Net Earnings from Self-Employment of the individual partners from the partnership for their Taxable Years ending with or within the calendar year immediately after which the return is due.

Example 1: If a partnership has a taxable year ending December 31, 1993, and its partners use calendar Taxable Years, the partnership must pay, on or before April 16, 1994, the amount due from the partners with respect to their Net Earnings from Self-Employment from the partnership for its taxable year ending December 31, 1993.

Example 2: Assume the same facts as in Example 1, except that one partner uses a Taxable Year ending on September 30, 1993. The partnership must pay on or before April 16, 1994, (a) the amount due from the calendar year partners

with respect to their Net Earnings from Self-Employment from the partnership for its taxable year ending December 31, 1993, and (b) the amount due from the fiscal year partner with respect to his or her Net Earnings from Self-Employment from the partnership for its taxable year ending December 31, 1992.

Example 3: If a partnership has a taxable year ending August 31, 1993, and its partners use calendar Taxable Years, the partnership must pay, on or before April 16, 1994, the amount due from the partners with respect to their Net Earnings from Self-Employment from the partnership for its taxable year ending August 31, 1993.

Example 4: Assume the same facts as in Example 3, except that one partner uses a Taxable Year ending on June 30, 1993. The partnership must pay on or before April 16, 1994, (a) the amount due from the calendar year partners with respect to their Net Earnings from Self-Employment from the partnership for its taxable year ending August 31, 1993, and (b) the amount due from the fiscal year partner with respect to his or her Net Earnings from Self-Employment from the partnership for its taxable year ending August 31, 1992.

(3) In no event shall the filing of a return by a partnership under this Section 1.04 B reduce the tax due from a Taxpayer under this Section.

1.05 Procedural Matters. The provisions of ORS Chapters 305 and 314 (as amended from time to time), as to the audit and examination of reports and returns, determination of deficiencies, interest, penalties, assessments, claims for refund, conferences, appeals to the Director of the Department and the appeals to the Oregon Tax Court, and the procedures relating thereto, shall apply to the determination of taxes, penalties, and interest under this Section, except where the context requires otherwise. A Taxpayer may utilize the procedure respecting appeals to the Magistrate Division of the Oregon Tax Court as provided in ORS 305.501 to 305.525.

ADOPTED this 17th day of April, 2013.

President and Presiding Officer

ATTEST:

Secretary

Recording Secretary

AGENDA ITEM SUMMARY

DATE OF MEETING: April 17, 2013

ITEM TITLE: SECOND READING AND ADOPTION, ORDINANCE NO. 47

PREPARED BY: Carol A James, Chief Accountant/Internal Auditor

ACTION REQUESTED: Conduct the Second Reading and Adopt LTD Ordinance No. 47

BACKGROUND:

As part of the comprehensive review of Lane Transit District ordinances, new Ordinance No. 47 will amend and restate in their entirety Ordinances No. 34, No. 39, and No. 40, which pertain to imposing an excise tax on employers and providing for administration, enforcement, and collection of the tax. The update adds the definitions found in Oregon Revised Statutes Section 267 and clarifies pronoun references. The remainder of the ordinance is valid with past practice and the requirements set forth in Oregon Revised Statutes Chapter 267.

ATTACHMENTS:

- (1) LTD Ordinances No. 34, No. 39 and No. 40
- (2) New LTD Ordinance No. 47, with notes
- (3) New LTD Ordinance No. 47

PROPOSED MOTIONS:

(1) I move that Lane Transit District Ordinance No. 47 be read by title only.

Following an affirmative vote, the ordinance title should be read:

ORDINANCE NO. 47, AN ORDINANCE REGARDING THE EXCISE TAX ON EMPLOYERS, AND AMENDING AND RESTATING ORDINANCE NO. 34, ORDINANCE NO. 39, AND ORDINANCE NO. 40.

(2) I move the following resolution:

LTD Resolution No. 2013-016: Be it resolved that the LTD Board of Directors hereby adopts Lane Transit District Ordinance No. 47, an ordinance regarding the excise tax on employers, and amending and restating Ordinance No. 34, Ordinance No. 39, and Ordinance No. 40.

<Q:\Reference\Board Packet\2013\4\Reg Mtg 4-17-13\LTD Payroll Tax Ordinance No 47 second reading.doc>

LANE COUNTY MASS TRANSIT DISTRICT

ORDINANCE NO. 34

An ordinance imposing an excise tax on employers, providing for administration, enforcement and collection of the tax, terminating the application of tax under Ordinance No. 32, and declaring an emergency.

The Board of Directors of the Lane County Mass Transit District under the authority of ORS 267.010 to 267.990, both inclusive, does hereby ordain and decree as follows:

1.01 Definitions. As used in this ordinance, unless the context requires otherwise:

(1) "District" means the Lane County Mass Transit District.

(2) "Service area" means the area designated in Ordinance No. 22 of Lane County Mass Transit District entitled "An Ordinance Altering the Territorial Boundaries for Lane County Mass Transit District and Repealing Ordinance No. 17" adopted January 19, 1982, as such area is now constituted and as it may be altered from time to time hereafter by ordinance of this District.

(3) "Department" means the Department of Revenue, State of Oregon.

(4) "Taxpayer" means an employer subject to tax under this ordinance as defined by ORS 267.380, and regulations thereunder.

(5) "Wages" means remuneration for services performed by an employee for his employer as defined by ORS 267.380, and includes wages which are paid for services performed partly within the service area.

1.02 Tax imposed. A tax is hereby imposed on every employer of individuals who perform services within the service area.

1.03 Rate. Every ^{the} employer subject to tax shall pay an ^{of} amount equal to fifty-six hundredths of one percent (.0056) of the wages paid by the employer with respect to services performed within the service area after December 31, 1991.

1.04 Tax period; Department the tax agent for District; Powers. The tax imposed by this ordinance shall be paid quarterly or less frequently than quarterly if directed by the Department, but not less frequently than annually, to the Department of Revenue, State of Oregon, as agent for the District. The Department is hereby designated the agent of the District for purposes of administering the tax imposed by this ordinance and is authorized to exercise all supervisory and administrative powers with regard to the enforcement, collection and administration of this tax as it is authorized to exercise pursuant to ORS 305.620; including, but not limited to entering closing agreements, waiving of interest and penalties, releasing liens, issuance of subpoenas, and the making of refunds.

1.05 Tax and reports due dates. Every employer, quarterly, on or before the last day of April, July, October and January each year, or less frequently than quarterly if directed by the Department but not less frequently than annually, shall pay over to the Department the amount imposed by this ordinance as an excise tax and determined according to wages paid by him with respect to the employment of individuals during the preceding calendar period. Every taxpayer shall, with each payment made by him to the Department, deliver to the Department on a return prescribed by the Department a statement of the total amount of wages paid to his employees during the tax period upon which the tax is required to be computed, and such other information as the Department requires. Every deficiency shall bear interest at the rate provided in Section 5.01 for each month or fraction of a month computed from the due date of the return to date of payment.

1.06 Effective date. This ordinance and the payroll tax hereby imposed shall apply to all wages paid by employers subject to the tax with respect to all services performed after December 31, 1991, within said service area.

1.07 Date return considered filed or payment made. A return filed before the last day prescribed by law for the filing thereof shall be considered as filed on the last day. An advance payment of any portion of the tax made at the time the return was filed shall be considered as made on the last

day prescribed by law for the payment of the tax. The last day prescribed by law for filing the return or paying the tax shall be determined without regard to any extension of time granted the taxpayer by the Department.

2.01 Assessment of deficiency; penalties and interest on deficiencies.

(1) As soon as practicable after the return is filed, the Department shall audit it, if the Department deems such audit practicable. If the Department discovers from the audit of a return or otherwise that a deficiency exists, it shall compute the tax and give notice to the taxpayer of its proposal to assess the deficiency, plus interest and penalty for fraud or negligence, if any attaches. The notice shall state the reason for each proposed adjustment to the return and a reference to the ordinance, statute, regulation or Department ruling upon which the proposed adjustment is based. Each notice of deficiency and proposed assessment shall be certified by the auditor who audited the return that he has audited the return and that the proposed adjustments to the return are made in good faith and not for the purposes of extending the period of assessment.

(2) Within 30 days from the date of mailing of notice of proposed assessment, the taxpayer shall pay the proposed deficiency with interest computed to the date of payment and any penalty proposed, or within that time shall advise the Department in writing wherein its determination of deficiency

as to the proposed assessment at any time prior to the date such assessment is made.

(3) If neither payment nor written objection is received by the Department within 30 days after notice of proposed assessment has been mailed, the Department shall assess the deficiency, plus interest and fraud or negligence penalty, if any, and shall give notice of the amount so assessed.

(4) Every deficiency shall bear interest at the rate provided in Section 5.01 for each month or fraction of a month computed from the due date of the return to date of payment.

(5) Penalties shall be imposed as follows:

If the return was falsely prepared and filed with intent to evade the tax, a penalty equal to 100 percent of the deficiency.

(6) All payments received must be credited first to penalty, then to interest accrued, and then to tax due.

(7) Mailing of notice to the taxpayer at his last known address shall constitute the giving of notice of proposed assessment as prescribed in subsection (1) of this section or of notice of assessment as prescribed in subsection (3) of this section. The provisions of this ordinance with respect to revision and appeal shall apply to the assessed deficiency, penalties, and interest.

(8) Additional assessments and deficiency assessments with respect to any tax return shall be made pursuant to this section, and not otherwise, within the time limits prescribed by Section 2.02, including but not limited to the assertion of additional tax arising from:

(a) The failure to report properly all wages which are the measure of the tax;

(b) The deduction of wages not permitted by law;

(c) Mathematical errors in the return or the amount of tax shown due in the records of the Department;

(d) Improper credits or offsets against the tax claimed in the return.

2.02 Time limit for assessment of deficiency.

(1) At any time within three years after the return was filed, the Department may give notice of proposed assessment as prescribed in Section 2.01.

(2) The limitation to the giving of notice of proposed assessment of a deficiency provided in this section shall not apply to a deficiency resulting from false or fraudulent returns, or in cases where no return has been filed.

(3) After the first day of January, 1975, the tax deficiency must be assessed and notice of tax assessment mailed to the taxpayer within one year from the date of the notice of proposed assessment unless an extension of time is agreed upon. If, prior to the expiration of any period of time prescribed in this section for giving of notice of

proposed assessment or of assessment, the Department and the taxpayer consent in writing to the deficiency being proposed or assessed after the expiration of such prescribed period, such deficiency may be proposed or assessed at any time prior to the expiration of the period agreed upon.

2.03 Effect of failure to file return or to pay tax;
Determining and assessing tax; Penalties.

(1) If a taxpayer failed to file a return within the time required by this ordinance, the Department shall determine the wages paid by the taxpayer for services rendered within the district according to the best of its information and belief, assess the tax accordingly, and notify the taxpayer of the termination and assessment. In addition to the tax, the Department shall also assess and collect (a) interest on such tax at the rate provided in Section 5.01 per month or a fraction of a month computed from the original due date of the return until paid, and (b) a penalty as provided for in subsection (2) of this section.

(2) If a taxpayer (a) fails to file a return at the time required by this ordinance or (b) fails to pay a tax at the time the tax comes due, unless it is shown that such failure is due to reasonable cause and not due to willful neglect, there shall be added to the amount of the tax required to be shown on the return, or to the amount of tax as determined by the Department, a penalty of 5 percent of the amount of such tax. If the failure to file continues for

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a period in excess of three months after the due date, there shall be added to the amount of the tax required to be shown on the return a failure to file penalty of 20 percent of the amount of such tax. This penalty is in addition to the 5 percent delinquency penalty imposed in this section.

(3) Interest shall be collected on any unpaid tax as provided in subsection (4) of Section 2.01 of this ordinance.

(4) For purposes of subsection (2) of this section, the amount of tax required to be shown on the return shall be reduced by the amount of any part of the tax that is paid on or before the date prescribed for payment of the tax and by the amount of any credit against tax which may be properly claimed upon the return.

2.04 Books and records. Every employer shall maintain records adequate to determine the total wages by which the excise tax imposed by this ordinance is measured. The Department, for the purpose of ascertaining the correctness of any return or for the purpose of making an estimate of the wages paid by any taxpayer, may examine or cause to be examined by an agent or representative designated by it for the purpose, any books, papers, records or memoranda bearing upon the matter required to be included in the return, and may require the attendance of the taxpayer or officer or agent or any other person having knowledge in the premises, and may take testimony and require proof material for the information, with power to administer oaths to such persons.

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The Department shall have authority, by order or subpoena to be served with the same force and effect and in the same manner that a subpoena is served in a civil action in the circuit court, to require the production at any time and place it may designate of any books, papers, accounts or other information necessary to the carrying out of the provisions of this ordinance and the laws under which it is enacted.

2.05 Department requiring return or supplementary return. If the Department is of the opinion that a taxpayer has failed to file a return, or to include in a return filed, either intentionally or through error, all wages paid, it may require from the taxpayer a return or supplementary return, under oath, in such form as it shall prescribe, of all the wages which the taxpayer paid during the quarter for which the return is made, whether or not paid with respect to services performed within the service area. If from a supplementary return, or otherwise, the Department finds that any wages by which the tax is measured have been omitted from the original return, it may require the wages so omitted to be disclosed under oath of the taxpayer, and to be added to the original return. Such supplementary return and the correction of the original return shall not relieve the taxpayer from any of the penalties to which he may be liable under any provisions of law, whether or not the Department required a return or a supplementary return under this section.

2.06 Tax as debt; termination of taxable period and immediate assessment of tax.

(1) Every tax imposed upon employers measured by wages paid to employees, and all increases, interest and penalties thereon shall become, from the time such liability is incurred, a personal debt, due the District, from the person or persons liable therefor.

(2) If the Department finds that a taxpayer designs to depart quickly from the state or to remove his property therefrom, or to do any other act tending to prejudice or to render wholly or partially ineffectual proceedings to collect the tax for any past quarter or the tax quarter then current, unless such proceedings be brought without delay, the Department shall declare the current taxable period for such taxpayer immediately terminated and shall cause notice of such finding and declaration to be given the taxpayer. Simultaneously, the Department, on the basis of the best information available to it, shall assess a tax for such terminated period and for the preceding tax quarter (if no return has been filed therefor, whether or not the time otherwise allowed by law for filing such return and paying the tax has expired), and shall assess additional tax for any quarters open to assessment under the provisions of the applicable law. The Department shall give notice to the taxpayer of all taxes so assessed. Such taxes shall thereupon become immediately due and payable as soon as the notice

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and findings are issued to the taxpayer or mailed to his last known address. In any proceeding in court brought to enforce payment of taxes made due and payable by virtue of the provisions of this section, the findings of the Department, made as provided in this section, whether made after notice to the taxpayer or not, shall be for all purposes presumptive evidence of the taxpayer's design, and the certificate of the Department of the mailing or issuing of the notice and findings specified in this section is presumptive.

2.07 Waiver, cancellation or compromise of tax, penalties and interest.

(1) The Department may, in its discretion, upon good and sufficient cause, according to and consistent with its rules and regulations, upon making a record of its reason therefor, waive, reduce or compromise any tax balance of \$10 or less or any part or all of the penalties and interest provided for in this ordinance.

(2) The Department may cancel any tax imposed by this ordinance or any portion thereof, including penalty and interest, which has not been collected, if the Department determines that the administration and collection costs involved would not warrant collection of the amount that can reasonably be expected to be recovered. Each such cancellation shall be evidenced by a written record in the files of the Department, a copy of which shall be sent to the District. Upon canceling the tax, the Department shall also

cause to be canceled or released any lien which it may have for the tax so canceled.

3.01 Warrant for collection of taxes.

(1) If any tax imposed upon employers by wages paid to employees or any portion of such tax is not paid within 30 days after it becomes due (or within five days, in the case of the termination of the tax quarter by the Department under the provisions of Section 2.06 of this ordinance) and no provision is made to secure the payment of this by bond, deposit, or otherwise pursuant to regulations promulgated by the Department, the Department, pursuant to ORS 267.385, shall:

Issue a warrant under its hand and official seal directed to the sheriff of any court of the state commanding him to levy upon and sell the real and personal property of the taxpayer found within his county, for the payment of the amount of the tax, with the added penalties, interest, and the sheriff's cost of executing the warrant, and to return such warrant to the Department and pay to it the money collected by virtue thereof by a time to be therein specified, not less than 60 days from the date of the warrant.

(2) The sheriff shall, within five days after the receipt of the warrant, file with the clerk of his county a copy thereof, and thereupon the clerk shall enter in the judgment docket, in the column for judgment debtors, the name of the taxpayer mentioned in the warrant, and in appropriate columns the amount of the tax or portion thereof and

penalties for which the warrant is issued and the date when such copy is filed. Thereupon the amount of the warrant so docketed shall become a lien upon the title to and interest in property of the taxpayer against whom it is issued in the same manner as a judgment duly docketed in the office of such clerk. The sheriff thereupon shall proceed upon the same in all respects, with like effect and in the same manner prescribed by law in respect to executions issued against property upon judgment of a court of record, and shall be entitled to the same fees for his services in executing the warrant, to be added to and collected as a part of the warrant liability.

(3) In the discretion of the Department a warrant of like terms, force and effect may be issued and directed to any agent authorized to collect excise taxes, and in the execution thereof the agent shall have all the powers conferred by law upon sheriffs, but is entitled to no fee or compensation in excess of actual expenses paid in the performance of such duty.

(4) If a warrant is returned not satisfied in full, the Department shall have the same remedies to enforce the claim for taxes against the taxpayer as if the people of the state had recovered judgment against the taxpayer for the amount of the tax, and shall balance his assessment record by transferring the unpaid deficiency to his delinquent record.

3.02 Liability of transferee of property of taxpayer for taxes imposed on taxpayer.

(1) When a taxpayer ceases to exist or is no longer subject to the jurisdiction of this District (although subject to the courts of a state having comity with the State of Oregon), being indebted for excise taxes levied upon employers, the transferee of the money or property of the taxpayer shall be liable for any such tax or deficiency in tax, including penalties and interest, imposed by law on the taxpayer and accruing or accrued upon the date of transfer, to the extent of the amount of money or value of the property received by the transferee. Property received by the transferee shall be valued at the fair market value of said property at the time of transfer to the initial transferee by the taxpayer. However, no heir, legatee, devisee or distributee of an estate of a deceased person shall be liable as a transferee of the decedent or of the decedent's estate (a) after the Department of Revenue's certificate of release with respect to such decedent's estate has been filed with the clerk of the probate court, or (b) where no release has been filed but 90 days have elapsed following a request to the Department by the decedent's representative for such release, unless within that time the probate court, upon application by the Department, finds reasonable grounds for extending the period and allows the Department additional time in which to issue a release.

(2) The amount for which a transferee of the property of a taxpayer is liable in respect of any such tax or deficiency in tax, including penalties and interest, whether shown on the return of the taxpayer or determined as a deficiency in the tax, shall be assessed against such transferee and collected and paid in the same manner and subject to the same provisions and limitations as would apply to the taxpayer had he or it continued subject to the jurisdiction of this District, except as provided in this section.

(3) As used in this section, the term "Transferee" means one not a bona fide purchaser for value and includes an heir, legatee, devisee, distributee of an estate of a deceased person, the shareholder of a dissolved corporation, the assignee or donee of an insolvent person, the successor of a corporation which is a party to a corporate reorganization, and persons acting on behalf of such transferees in a fiduciary capacity.

(4) The period of limitation for assessment of any such liability of a transferee shall be as follows:

(a) In the case of the liability of an initial transferee of the property of the taxpayer, within one year after the expiration of the period of limitation for assessment against the taxpayer;

(b) In the case of the liability of a transferee of a transferee of the property of the taxpayer, within one year

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after the expiration of the period of limitation for assessment against the preceding transferee, but not more than three years after the expiration of the period of limitation for assessment against the taxpayer;

(c) If, before the expiration of the period of limitation for the assessment of the liability of the transferee, as set forth in paragraph (a) or (b) of this subsection, a court proceeding for the collection of the tax or liability in respect thereof has been begun against the taxpayer or last preceding transferee, then the period of limitation for assessment of the liability of the transferee shall expire one year after final judgment has been rendered in the court proceedings;

(d) If, before the expiration of the time prescribed in paragraphs (a), (b) or (c) of this subsection for the assessment of the liability, both the Department of Revenue and the transferee have consented in writing to its assessment after such time, the liability may be assessed at any time prior to the expiration of the period of extension agreed upon. The period so agreed upon may be further extended by subsequent agreements in writing made before the expiration of the period of extension previously agreed upon.

(5) For the purposes of this section, if the taxpayer is deceased, or in the case of a corporation, has terminated its existence, the period of limitation for assessment against the taxpayer shall be the period which would be in

effect had death or termination of existence not occurred.

(6) In the absence of notice to the Department of Revenue of the existence of a fiduciary relationship, notice of liability enforceable under this section in respect to a tax or deficiency in tax, including penalties and interest thereon, imposed by this ordinance, if mailed to the person subject to the liability at his last known address, shall be sufficient for the purposes of this section even if such person is deceased, or is under a legal disability, or, in the case of a corporation, has terminated its existence.

4.01 Refunds. (1) If the amount of the tax found due as computed is less than the amount theretofore paid, the excess shall be refunded by the Department with interest at the rate provided in Section 5.01 for each month or fraction of a month from the time the tax was paid to the time the refund is made. No refund shall be allowed or made after three years from the time the return was filed, or two years from the time the tax or a portion thereof was paid, whichever period expires the later, unless before the expiration of such period a claim for refund is filed by the taxpayer in compliance with the manner prescribed by the Department. The amount of the refund, exclusive of interest thereon, shall not exceed the portion of the tax paid during such period preceding the filing of the claim, or, if no claim is filed, then during the period preceding the allowance of the refund during which a claim might have been filed. Where there has

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been an overpayment of any tax imposed, the amount of the overpayment and the interest thereon shall be credited against any tax, penalty, or interest then due from the taxpayer, and only the balance shall be refunded.

(2) Notwithstanding any provision to the contrary in subsection (1) of this section, if, prior to the expiration of the period prescribed in subsection (1) of this section, the Department and the taxpayer consent in writing to the refund of tax after the expiration of the period prescribed, the refund shall be made at any time prior to the expiration of the period agreed upon and no refund shall be made or allowed after the expiration of the period agreed upon unless a claim for refund is filed by the taxpayer before the expiration of the period agreed upon in compliance with the manner prescribed by the Department. The Department shall have the power to consent to such refund only where the taxpayer has consented to assessment of additional tax, if such be determined upon audit, after the expiration of the applicable three-year period prescribed.

5.01 Interest rates. Interest rates on all delinquencies, deficiencies and refunds for all interest periods beginning on or after June 1, 1982, shall be as provided in the applicable provisions of ORS Chapters 305 and 314 as now constituted or hereafter amended.

6.01 Appeal to Department. (1) A taxpayer may appeal to the Department for the refund or revision, or both, of any
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excise tax within the time stated below:

(a) In the case of an appeal for a refund of taxes shown on the return filed by the taxpayer, within three years from the time the return was filed, or two years from the time the tax, or a part or installment thereof, was paid, whichever period expires the later.

(b) In the case of an appeal from additional taxes assessed, taxes assessed where no return was filed, or a refund denial issued by the Department, within six months from the date of notice of assessment. Assessments shall be final after the expiration of the period specified in this paragraph and payment of the tax shall not give the taxpayer any extension of the period within which an appeal may be taken.

(2) The appeal shall be by way of written petition which states the grounds upon which the taxpayer contends that the assessment is erroneous. The Department shall grant a hearing upon the appeal and shall examine the determination of the amount of tax due, including penalty and interest thereon, and shall redetermine such amount if it is necessary upon the law and the facts to do so. The Department shall notify the taxpayer of its determination of the amount of tax due with penalty and interest, either as originally assessed or as redetermined and shall refund to the taxpayer the amount, if any, paid in excess of the tax found to be due, with interest thereon as provided in this ordinance. Where

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there has been an overpayment of any tax, the amount of such overpayment and the interest thereon shall be credited against any tax, or penalty or interest then due from the taxpayer, and only the balance shall be refunded. If the taxpayer has failed prior to the time of the appeal, without good cause, to file any return required by law, within the time prescribed by law, or has filed a fraudulent return, or, having filed an incorrect return, has failed, after notice, to file a proper return, the Department shall not reduce or refund so much of the amount of the tax involved in the hearing as it may be found that the taxpayer owes for any other year or years.

6.02 Appeal from Department. Until the effective date of legislation making other provision therefor, an appeal from the determination of the Department upon the application made by the taxpayer for refund or revision of any tax, as provided for in this ordinance, may be taken by the taxpayer to the Circuit Court located in Lane County or Marion County. Any such appeal must be within 60 days after notice of the Department's determination has been received by the taxpayer, given as provided in this ordinance. If the Department fails to notify the taxpayer within 12 months after the claim was filed of its determination of the claim for refund or revision of the tax, the taxpayer may then appeal to the Circuit Court.

6.03 When appeal stays collection proceedings. Unless otherwise ordered by the Circuit Court, an appeal to the Department or to the court from an assessment of taxes or additional taxes shall not stay proceedings to collect any unpaid tax if the Department believes that collection of the tax will be jeopardized by delay.

7.01 Termination of Application of Tax under Ordinance No. 32. The tax imposed by Ordinance No. 32, adopted by the Board of Directors of Lane County Mass Transit District on the 15th day of July, 1987, shall not be applied to any wages paid with respect to services performed after December 31, 1991.

8.01 Emergency Clause. The Board of Directors finds that the State Revenue Department needs to have as much time as possible after the adoption of this ordinance to effectuate the changes made herein, that this ordinance is necessary for the immediate preservation of the public health, order and safety, and that because of said reasons, immediate enactment of this ordinance is required. Therefore, this ordinance shall take effect immediately.

ADOPTED this 20th day of November 1991.

President and Presiding Officer

ATTEST:

Recording Secretary

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ORDINANCE NO. 39

**AN ORDINANCE OF THE LANE TRANSIT DISTRICT REGARDING
THE EXCISE TAX ON EMPLOYERS AND SELF-EMPLOYED PERSONS;
AMENDING ORDINANCE 34, SECTION 1.03; AND
AMENDING ORDINANCE 38, SECTION 1.10**

FINDINGS:

A. Lane Transit District adopted Ordinance No. 34 on November 20, 1991, establishing a tax upon every subject employer (payroll tax) at the rate of fifty-six hundredths of one percent (.0056) of the wages paid by the employer with respect to services performed within the service area after December 31, 1991.

B. The District adopted Ordinance No. 37 on September 21, 1994, which amended Ordinance No. 34 by increasing the rate of tax from fifty-six hundredths of one percent (.0056) to six-tenths of one percent (.006) with respect to all wages paid by employers subject to the tax with respect to all services performed after September 30, 1994.

C. The District also adopted Ordinance No. 38 on September 21, 1994, establishing a tax on natural persons in an amount equal to six-tenths of one percent (.006) of such person's net earnings from self-employment (self-employment tax) during the Taxable Year in excess of \$400 from activities within the District.

D. ORS 267.385 permits the District by ordinance to increase the payroll tax and self-employment tax rates to seven-tenths of one percent (.007) provided that certain findings are made by the District Board.

E. The Board has considered information relating to regional employment and income growth, including the economic information, data and trends compiled and submitted to the District by Impresa, monthly regional economic reports prepared by the Oregon Employment Department, and information provided by District staff to determine if the economy in the Lane Transit District service area has recovered to an extent sufficient to warrant the increase in the payroll and self-employment taxes authorized by ORS 267.385, as amended by 203 Oregon House Bill 3183, 2003 Or Laws Chapter 739, Sections 7-8.

E. Having considered regional employment and income growth, the Board finds that the economy in the District has recovered sufficiently to warrant the increase in the payroll taxes phased in from January 1, 2007, through January 1, 2013, in the increments set forth in this Ordinance No. 39.

THE BOARD OF DIRECTORS OF LANE TRANSIT DISTRICT PURSUANT TO
ORS 267.380 AND 267.385 DOES ORDAIN AS FOLLOWS:

Section 1. The above Findings are hereby adopted.

Ordinance No. 39 - 1

Section 2. Section 1.03 of Ordinance No. 34 is hereby amended to provide in its entirety:

1.03 Rate.

- (1) Every employer subject to tax shall pay an amount equal to six-tenths of one percent (.006) of the wages paid by the employer with respect to services performed within the service area on or after the Effective Date of this ordinance.
- (2) Commencing January 1, 2007, every employer subject to tax shall pay an amount equal to the rate shown in the following table opposite the corresponding calendar year. The tax shall be paid on all wages paid by the employer with respect to services performed within the service area after December 31, 2006.

Tax Period	Rate
Calendar Year 2007	0.0062
Calendar Year 2008	0.0064
Calendar Year 2009	0.0066
Calendar Year 2010	0.0067
Calendar Year 2011	0.0068
Calendar Year 2012	0.0069
Calendar Year 2013	0.0070
Calendar Year 2014 and Thereafter	0.0070

By way of example, the payroll tax rate in calendar year 2007 is sixty-two hundredths of one percent (.0062).

Section 3. Section 1.10A of Ordinance No. 38 is hereby amended to provide in its entirety as follows:

1.10 Imposition of Tax.

- A. Tax imposed. For Taxable Years which start on or after the Effective Date of this ordinance, the rate on such person's Net Earnings from Self-Employment during the Taxable Year in excess of \$400 from activities within the District shall increase to the rate specified opposite each such Tax Year in the table below. For such person's Taxable Years which start on or after the Effective Date of this ordinance, the rate on such person's Net Earnings from Self-Employment during the Taxable Year in excess of \$400 from activities within the District shall

increase to the rate specified opposite each such Tax Year in the table below:

Tax Period	Rate
Taxable Year 2007	0.0062
Taxable Year 2008	0.0064
Taxable Year 2009	0.0066
Taxable Year 2010	0.0067
Taxable Year 2011	0.0068
Taxable Year 2012	0.0069
Taxable Year 2013	0.0070
Taxable Year 2014 and Thereafter	0.0070

By way of example, during the Taxable Year 2007, the rate on Net Earnings from Self-Employment in excess of \$400 shall be sixty-two hundredths of one percent (.0062).

Section 4. With respect to tax periods before the Effective Date of this ordinance, the payroll tax and employment tax shall remain as established by the ordinances in effect during such periods.

Section 5. Effective Date. This ordinance shall be effective January 1, 2006.

ADOPTED: November 16, 2005

ATTEST:

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Ordinance No. 39 - 3

FILED

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ORDINANCE NO. 40

**AN ORDINANCE OF THE LANE TRANSIT DISTRICT REGARDING THE EXCISE
TAX ON EMPLOYERS AND SELF-EMPLOYED PERSONS; AMENDING
ORDINANCE 39, SECTIONS 2 AND 3.**

COUNTY CLERK
Heck

FINDINGS

A. Lane Transit District adopted Ordinance No. 39 on November 16, 2005. Section 2 of Ordinance No. 39 specified that every employer subject to tax should pay an amount equal to the rate shown opposite the corresponding calendar year in the rate table below. Section 3 of Ordinance No. 39 specified that the rate of Net Earnings from Self-Employment in excess of \$400 from activities within the District should increase to the rate specified opposite each tax year in the rate table below. The rate tables in both Section 2 and 3 of Ordinance 39 read as follows:

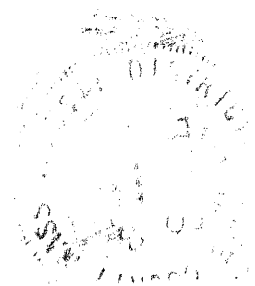
Tax Period	Rate
Calendar Year 2007	0.0062
Calendar Year 2008	0.0064
Calendar Year 2009	0.0066
Calendar Year 2010	0.0067
Calendar Year 2011	0.0068
Calendar Year 2012	0.0069
Calendar Year 2013	0.0070
Calendar Year 2014 and Thereafter	0.0070

THE BOARD OF DIRECTORS OF LANE TRANSIT DISTRICT PURSUANT TO ORS 267.380 AND 267.385 DOES ORDAIN AS FOLLOWS:

Section 1: The above findings are hereby adopted.

Section 2: The rate tables in Section 2 and Section 3 of Ordinance No. 39 are hereby amended to read as follows:

Tax Period	Rate
Calendar Year 2007	0.0062
Calendar Year 2008	0.0064
Calendar Year 2009	0.0065
Calendar Year 2010	0.0066
Calendar Year 2011	0.0067
Calendar Year 2012	0.0068
Calendar Year 2013	0.0069
Calendar Year 2014 and Thereafter	0.0070



Section 3: With respect to tax periods before the Effective Date of this ordinance, the payroll tax and employment tax shall remain as established by the ordinances in effect during such periods.

Section 4. Except for the amendments specifically set forth in Section 2 of this Ordinance No. 40, all other provisions of Ordinance No. 39 shall continue in full force and effect and unchanged.

Section 5. Effective Date. The effective date of this Ordinance No. 40 is November 15, 2008.

ADOPTED: October 15, 2008

ATTEST:



ORDINANCE NO. 47

AN ORDINANCE REGARDING THE EXCISE TAX ON EMPLOYERS, AND AMENDING AND RESTATING ORDINANCE NO. 34, ORDINANCE NO. 39 AND ORDINANCE NO. 40.

WHEREAS following a recent review of its ordinances, Lane Transit District determined that its ordinances should be better organized so as to make them more accessible to the public; and

WHEREAS the District wishes to better organize and streamline its ordinances without making any substantive changes to the ordinances:

BE IT ENACTED BY LANE TRANSIT DISTRICT:

Lane Transit District Ordinance No. 34, Ordinance No. 39 and Ordinance No. 40 are amended and restated in their entirety to read as follows:

An ordinance imposing an excise tax on employers and providing for administration, enforcement and collection of the tax, terminating the application of tax.

The Board of Directors of the Lane County Mass Transit District under the authority of ORS 267.010 to 267.990, both inclusive, does hereby ordain and decree as follows:

1.01 Definitions. As used in this ordinance, unless the context requires otherwise:

(1) "District" means the Lane County Mass Transit District.

~~(2) "Service Area" means the area designated in Lane Transit District Ordinance No. 42, as such area is now constituted and as it may be altered from time to time hereafter by ordinance of this District.~~

~~(3)~~ "Department" means the Department of Revenue, State of Oregon.

~~(3)~~ "Employer" has the meaning prescribed by ORS 267.380.

~~(4) "Service Area" means the area designated in Lane Transit District Ordinance No. 42, as such area is now constituted and as it may be altered from time to time hereafter by ordinance of this District.~~

~~(5)~~ "Taxpayer" means an employer subject to tax under this ordinance ~~as defined by ORS 267.380, and regulations thereunder.~~

~~(6)~~ "Wages" means remuneration for services performed by an employee for ~~his an~~ employer ~~as defined by ORS 267.380, including the cash value of all remuneration paid in any medium other than cash.~~ "Wages" ~~and includes wages remuneration for~~

services which are paid for services performed partly within the Service Area. "Wages" does not include remuneration paid:

(A) For services performed in the employ of the United States of America and institutions (excluding hospitals) exempt from taxation under Section 501 (c) (3) of the Internal Revenue Code, as amended and in effect on December 31, 1988.

(B) For domestic service in a private home if the total amount paid to such employee is less than \$1,000 a year.

(C) For casual labor not in the course of the employer's trade or business.

(D) For services performed wholly outside of the district.

(E) To an employee whose services to the employer consist solely of seasonal labor in connection with planting, cultivating or harvesting of agricultural crops.

(F) To seamen who are exempt from garnishment, attachment or execution under Sections 596, 597, 598, and 601 of Title 46, United States Code.

(G) To individuals temporarily employed as emergency fire fighters.

(H) If the remuneration is not subject to withholding under ORS Chapter 316.

(I) To employees' trusts exempt from taxation under Section 401 of the Internal Revenue Code, as defined by ORS 316.012.

1.02 Tax Imposed. A tax is hereby imposed on every employer of individuals who perform services within the Service Area.

1.03 Rate. Commencing on January 1, 2007, every employer subject to tax shall pay amount equal to the rate shown in the following table opposite the corresponding calendar year. The tax shall be paid on all Wages paid by the employer with respect to services performed within the Service Area after December 31, 2006.

Tax Period	Rate
Calendar Year 2007	0.0062
Calendar Year 2008	0.0064
Calendar Year 2009	0.0065
Calendar Year 2010	0.0066
Calendar Year 2011	0.0067
Calendar Year 2012	0.0068
Calendar Year 2013	0.0069

Calendar Year 2014 and Thereafter	0.0070
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1.04 Tax Period; Department the Tax Agent for District; Powers. The tax imposed by this ordinance shall be paid quarterly or less frequently than quarterly if directed by the Department, but not less frequently than annually, to the Department of Revenue, State of Oregon, as agent for the District. The Department is hereby designated the agent of the District for purposes of administering the tax imposed by this ordinance and is authorized to exercise all supervisory and administrative powers with regard to the enforcement, collection and administration of this tax as it is authorized to exercise pursuant to ORS 305.620; including, but not limited to entering closing agreements, waiving of interest and penalties, releasing liens, issuance of subpoenas, and the making of refunds.

1.05 Tax and Reports Due Dates. Every employer, quarterly, on or before the last day of April, July, October and January each year, or less frequently than quarterly if directed by the Department but not less frequently than annually, shall pay over to the Department the amount imposed by this ordinance as an excise tax and determined according to Wages paid by ~~him~~ the employer with respect to the employment of individuals during the preceding calendar period. Every Taxpayer shall, with each payment made by ~~him~~ the Taxpayer to the Department, deliver to the Department on a return prescribed by the Department a statement of the total amount of Wages paid to ~~his~~ employees during the tax period upon which the tax is required to be computed, and such other information as the

Department requires. Every deficiency shall bear interest at the rate provided in Section 5.01 for each month or fraction of a month computed from the due date of the return to date of payment.

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1.06 Date Return Considered Filed or Payment Made. A return filed before the last day ~~prescribed~~ by law for the filing thereof shall be considered as filed on the last day. An advance payment of any portion of the tax made at the time the return was filed shall be considered as made on the last day prescribed by law for the payment of the tax. The last day prescribed by law for filing the return or paying the tax shall be determined without regard to any extension of time granted the Taxpayer by the Department.

2.01 Assessment of Deficiency; Penalties and Interest on Deficiencies.

(1) As soon as practicable after the return is filed, the Department shall audit it, if the Department deems such audit practicable. If the Department discovers from the audit of a return or otherwise that a deficiency exists, it shall compute the tax and give notice to the Taxpayer of its proposal to assess the deficiency, plus interest and penalty for fraud or negligence, if any attaches. The notice shall state the reason for each proposed adjustment to the return and a reference to the ordinance, statute, regulation or Department ruling upon which the proposed adjustment is based. Each notice of deficiency and proposed assessment shall be certified by the auditor who audited the return that he has audited the return and that the proposed adjustments to the return are made in good faith and not for the purposes of extending the period of assessment.

(2) Within 30 days from the date of mailing of notice of proposed assessment, the Taxpayer shall pay the proposed deficiency with interest computed to the date of payment and any penalty proposed, or within that time shall advise the Department in writing wherein its determination of deficiency as to the proposed assessment at any time prior to the date such assessment is made.

(3) If neither payment nor written objection is received by the Department within 30 days after notice of proposed assessment has been mailed, the Department shall assess the deficiency, plus interest and fraud or negligence penalty, if any, and shall give notice of the amount so assessed.

(4) Every deficiency shall bear interest at the rate provided in Section 5.01 for each month or fraction of a month, computed from the due date of the return to date of payment.

(5) Penalties shall be imposed as follows: If the return was falsely prepared and filed with intent to evade the tax, a penalty equal to 100 percent of the deficiency.

(6) All payments received must be credited first to penalty, then to interest accrued, and then to tax due.

(7) Mailing of notice to the Taxpayer at ~~his~~ Taxpayer's last known address shall constitute the giving of notice of proposed assessment as prescribed in subsection (1) of this section or of notice of assessment as prescribed in subsection (3) of this section. The provisions of this ordinance with respect to revision and appeal shall apply to the assessed deficiency, penalties, and interest.

(8) Additional assessments and deficiency assessments with respect to any tax return shall be made pursuant to this section, and not otherwise, within the time limits prescribed by Section 2.02, including, but not limited to, the assertion of additional tax arising from:

- (a) The failure to report properly all Wages which are the measure of the tax;
- (b) The deduction of Wages not permitted by law;
- (c) Mathematical errors in the return or the amount of tax shown due in the records of the Department;
- (d) Improper credits or offsets against the tax claimed in the return.

2.02 Time Limit for Assessment of Deficiency.

(1) At any time within three years after the return was filed, the Department may give notice of proposed assessment as prescribed in Section 2.01.

(2) The limitation to the giving of notice of proposed assessment of a deficiency provided in this section, shall not apply to a deficiency resulting from false or fraudulent returns, or in cases where no return has been filed.

(3) After the first day of January, 1975, the tax deficiency must be assessed and notice of tax assessment mailed to the Taxpayer within one year from the date of the notice of proposed assessment unless an extension of time is agreed upon. If, prior to the expiration of any period of time prescribed in this section for giving of notice of proposed assessment or of assessment, the Department and the Taxpayer consent in writing to the deficiency being proposed or assessed after the expiration of such prescribed period, such deficiency may be proposed or assessed at any time prior to the expiration of the period agreed upon.

2.03 Effect of Failure to File Return or to Pay Tax; Determining and Assessing Tax; Penalties.

(1) If a Taxpayer failed to file a return within the time required by this ordinance, the Department shall determine the Wages paid by the Taxpayer for services rendered within the District according to the best of its information and belief, assess the tax accordingly, and notify the Taxpayer of the termination and assessment. In addition to the tax, the Department shall also assess and collect (a) interest on such tax at the rate provided in Section 5.01 per month or a fraction of a month computed from the original due date of the return until paid, and (b) a penalty as provided for in subsection (2) of this section.

(2) If a Taxpayer (a) fails to file a return at the time required by this ordinance or (b) fails to pay a tax at the time the tax comes due, unless it is shown that such failure is due to reasonable cause and not due to willful neglect, there shall be added to the amount of the tax required to be shown on the return, or to the amount of tax as determined by the Department, a penalty of 5 percent of the amount of such tax. If the failure to file continues for a period in excess of three months after the due date, there shall be added to the amount of the tax required to be shown on the return a failure to file penalty of 20 percent of the amount of such tax. This penalty is in addition to the 5 percent delinquency penalty imposed in this section.

(3) Interest shall be collected on any unpaid tax as provided in subsection (4) of Section 2.01 of this ordinance.

(4) For purposes of subsection (2) of this section, the amount of tax required to be shown on the return shall be reduced by the amount of any part of the tax that is paid on or before the date prescribed for payment of the tax and by the amount of any credit against tax which may be properly claimed upon the return.

2.04 Books and Records. Every employer shall maintain records adequate to determine the total Wages by which the excise tax imposed by this ordinance is measured. The

Department, for the purpose of ascertaining the correctness of any return or for the purpose of making an estimate of the Wages paid by any Taxpayer, may examine or cause to be examined by an agent or representative designated by it for the purpose, any books, papers, records or memoranda bearing upon the matter required to be included in the return, and may require the attendance of the Taxpayer or officer or agent or any other person having knowledge in the premises, and may take testimony and require proof material for the information, with power to administer oaths to such persons. The Department shall have authority, by order or subpoena to be served with the same force and effect and in the same manner that a subpoena is served in a civil action in the circuit court, to require the production at any time and place it may designate of any books, papers, accounts or other information necessary to the carrying out of the provisions of this ordinance and the laws under which it is enacted.

2.05 Department Requiring Return or Supplementary Return. If the Department is of the opinion that a Taxpayer has failed to file a return, or to include in a return filed, either intentionally or through error, all Wages paid, it may require from the Taxpayer a return or supplementary return, under oath, in such form as it shall prescribe, of all the Wages which the Taxpayer paid during the quarter for which the return is made, whether or not paid with respect to services performed within the Service Area. If from a supplementary return, or otherwise, the Department finds that any Wages by which the tax is measured have been omitted from the original return, it may require the Wages so omitted to be disclosed under oath of the Taxpayer, and to be added to the original return. Such supplementary return and the correction of the original return shall not relieve the Taxpayer from any of the penalties to which he may be liable under any provisions of law, whether or not the Department required a return or a supplementary return under this section.

2.06 Tax as Debt; Termination of Taxable Period and Immediate Assessment of Tax.

(1) Every tax imposed upon employers measured by Wages paid to employees, and all increases, interest and penalties thereon shall become, from the time such liability is incurred, a personal debt, due the District, from the person or persons liable therefor.

(2) If the Department finds that a Taxpayer designs to depart quickly from the state or to remove ~~his~~ property therefrom, or to do any other act tending to prejudice or to render wholly or partially ineffectual proceedings to collect the tax for any past quarter or the tax quarter then current, unless such proceedings be brought without delay, the Department shall declare the current taxable period for such Taxpayer immediately terminated and shall cause notice of such finding and declaration to be given the Taxpayer. Simultaneously, the Department, on the basis of the best information available to it, shall assess a tax for such terminated period and for the preceding tax quarter (if no return has been filed therefor, whether or not the time otherwise allowed by law for filing such return and paying the tax has expired), and shall assess additional tax for any quarters open to assessment under the provisions of the applicable law. The Department shall give notice to the Taxpayer of all taxes so assessed. Such taxes shall thereupon become immediately due and payable as soon as the notice and findings are issued to the Taxpayer or mailed to ~~his~~ Taxpayer's last known address. In any proceeding in court

brought to enforce payment of taxes made due and payable by virtue of the provisions of this section, the findings of the Department, made as provided in this section, whether made after notice to the Taxpayer or not, shall be for all purposes presumptive evidence of the Taxpayer's design, and the certificate of the Department of the mailing or issuing of the notice and findings specified in this section is presumptive.

2.07 Waiver, Cancellation or Compromise of Tax, Penalties and Interest.

(1) The Department may, in its discretion, upon good and sufficient cause, according to and consistent with its rules and regulations, upon making a record of its reason therefor, waive, reduce or compromise any tax balance of \$10 or less or any part or all of the penalties and interest provided for in this ordinance.

(2) The Department may cancel any tax imposed by this ordinance or any portion thereof, including penalty and interest, which has not been collected, if the Department determines that the administration and collection costs involved would not warrant collection of the amount that can reasonably be expected to be recovered. Each such cancellation shall be evidenced by a written record in the files of the Department, a copy of which shall be sent to the District. Upon canceling the tax, the Department shall also cause to be canceled or released any lien which it may have for the tax so canceled.

3.01 Warrant for Collection of Taxes.

(1) If any tax imposed upon employers by Wages paid to employees or any portion of such tax is not paid within 30 days after it becomes due (or within five days, in the case of the termination of the tax quarter by the Department under the provisions of Section 2.06 of this ordinance) and no provision is made to secure the payment of this by bond, deposit, or otherwise pursuant to regulations promulgated by the Department, the Department, pursuant to ORS 267.385, shall:

Issue a warrant under its hand and official seal directed to the sheriff of any court of the state commanding him to levy upon and sell the real and personal property of the Taxpayer found within ~~his~~-the county, for the payment of the amount of the tax, with the added penalties, interest, and the sheriff's cost of executing the warrant, and to return such warrant to the Department and pay to it the money collected by virtue thereof by a time to be therein specified, not less than 60 days from the date of the warrant.

(2) The sheriff shall, within five days after the receipt of the warrant, file with the clerk of ~~his~~-the county a copy thereof, and thereupon the clerk shall enter in the judgment docket, in the column for judgment debtors, the name of the Taxpayer mentioned in the warrant, and in appropriate columns the amount of the tax or portion thereof and penalties for which the warrant is issued and the date when such copy is filed. Thereupon the amount of the warrant so docketed shall become a lien upon the title to

and interest in property of the Taxpayer against whom it is issued in the same manner as a judgment duly docketed in the office of such clerk. The sheriff thereupon shall proceed upon the same in all respects, with like effect and in the same manner prescribed by law in respect to executions issued against property upon judgment of a court of record, and shall be entitled to the same fees for his services in executing the warrant, to be added to and collected as a part of the warrant liability.

(3) In the discretion of the Department, a warrant of like terms, force and effect may be issued and directed to any agent authorized to collect excise taxes, and in the execution thereof the agent shall have all the powers conferred by law upon sheriffs, but is entitled to no fee or compensation in excess of actual expenses paid in the performance of such duty.

(4) If a warrant is returned not satisfied in full, the Department shall have the same remedies to enforce the claim for taxes against the Taxpayer as if the people of the state had recovered judgment against the Taxpayer for the amount of the tax, and shall balance ~~his-Taxpayer's~~ assessment record by transferring the unpaid deficiency to ~~his~~ Taxpayer's delinquent record.

3.02 Liability of Transferee of Property of Taxpayer for Taxes Imposed on Taxpayer.

(1) When a Taxpayer ceases to exist or is no longer subject to the jurisdiction of this District (although subject to the courts of a state having comity with the State of Oregon), being indebted for excise taxes levied upon employers, the transferee of the money or property of the Taxpayer shall be liable for any such tax or deficiency in tax, including penalties and interest, imposed by law on the Taxpayer and accruing or accrued upon the date of transfer, to the extent of the amount of money or value of the property received by the transferee, Property received by the transferee shall be valued at the fair market value of said property at the time of transfer to the initial transferee by the Taxpayer. However, no heir, legatee, devisee or distributee of an estate of a deceased person shall be liable as a transferee of the decedent or of the decedent's estate (a) after the Department of Revenue's certificate of release with respect to such decedent's estate has been filed with the clerk of the probate court, or (b) where no release has been filed but 90 days have elapsed following a request to the Department by the decedent's representative for such release, unless within that time the probate court, upon application by the Department, finds reasonable grounds for extending the period and allows the Department additional time in which to issue a release.

(2) The amount for which a transferee of the property of a Taxpayer is liable in respect of any such tax or deficiency in tax, including penalties and interest, whether shown on the return of the Taxpayer or determined as a deficiency in the tax, shall be assessed against such transferee and collected and paid in the same manner and subject to the same provisions and limitations as would apply to the Taxpayer had he or it continued subject to the jurisdiction of this District, except as provided in this section.

(3) As used in this section, the term "Transferee" means one not a bona fide purchaser for value and includes an heir, legatee, devisee, distributee of an estate of a deceased person, the shareholder of a dissolved corporation, the assignee or donee of an insolvent person, the successor of a corporation which is a party to a corporate reorganization, and persons acting on behalf of such transferees in a fiduciary capacity.

(4) The period of limitation for assessment of any such liability of a transferee shall be as follows:

(a) In the case of the liability of an initial transferee of the property of the Taxpayer, within one year after the expiration of the period of limitation for assessment against the Taxpayer;

(b) In the case of the liability of a transferee of a transferee of the property of the Taxpayer, within one year after the expiration of the period of limitation for assessment against the preceding transferee, but not more than three years after the expiration of the period of limitation for assessment against the Taxpayer;

(c) If, before the expiration of the period of limitation for the assessment of the liability of the transferee, as set forth in paragraph (a) or (b) of this subsection, a court proceeding for the collection of the tax or liability in respect thereof has been begun against the Taxpayer or last preceding transferee, then the period of limitation for assessment of the liability of the transferee shall expire one year after final judgment has been rendered in the court proceedings;

(d) If, before the expiration of the time prescribed in paragraphs (a), (b) or (c) of this subsection for the assessment of the liability, both the Department of Revenue and the transferee have consented in writing to its assessment after such time, the liability may be assessed at any time prior to the expiration of the period of extension agreed upon. The period so agreed upon may be further extended by subsequent agreements in writing made before the expiration of the period of extension previously agreed upon.

(5) For the purposes of this section, if the Taxpayer is deceased, or in the case of a corporation, has terminated its existence, the period of limitation for assessment against the Taxpayer shall be the period which would be in effect had death or termination of existence not occurred.

(6) In the absence of notice to the Department of Revenue of the existence of a fiduciary relationship, notice of liability enforceable under this section in respect to a tax or deficiency in tax, including penalties and interest thereon, imposed by this ordinance, if mailed to the person subject to the liability at ~~his~~the last known address, shall be sufficient for the purposes of this section even if such person is deceased, or is under a legal disability, or, in the case of a corporation, has terminated its existence.

4.01 Refunds.

(1) If the amount of the tax found due as computed is less than the amount theretofore paid, the excess shall be refunded by the Department with interest at the rate provided in Section 5.01 for each month or fraction of a month from the time the tax was paid to the time the refund is made. No refund shall be allowed or made after three years from the time the return was filed, or two years from the time the tax or a portion thereof was paid, whichever period expires the later, unless before the expiration of such period a claim for refund is filed by the Taxpayer in compliance with the manner prescribed by the Department. The amount of the refund, exclusive of interest thereon, shall not exceed the portion of the tax paid during such period preceding the filing of the claim, or, if no claim is filed, then during the period preceding the allowance of the refund during which a claim might have been filed. Where there has been an overpayment of any tax imposed, the amount of the overpayment and the interest thereon shall be credited against any tax, penalty, or interest then due from the Taxpayer, and only the balance shall be refunded.

(2) Notwithstanding any provision to the contrary in subsection (1) of this section, if , prior to the expiration of the period prescribed in subsection (1) of this section, the Department and the Taxpayer consent in writing to the refund of tax after the expiration of the period prescribed, the refund shall be made at any time prior to the expiration of the period agreed upon and no refund shall be made or allowed after the expiration of the period agreed upon unless a claim for refund is filed by the Taxpayer before the expiration of the period agreed upon in compliance with the manner prescribed by the Department. The Department shall have the power to consent to such refund only where the Taxpayer has consented to assessment of additional tax, if such be determined upon audit, a after the expiration of the applicable three-year period prescribed.

5.01 Interest Rates. Interest rates on all delinquencies, deficiencies and refunds for all interest periods beginning on or after June 1, 1982, shall be as provided in the applicable provisions of ORS Chapters 305 and 314 as now constituted or hereafter amended.

6.01 Appeal to Department.

(1) A Taxpayer may appeal to the Department for the refund or revision, or both, of any excise tax within the time stated below:

(a) In the case of an appeal for a refund of taxes shown on the return filed by the Taxpayer, within three years from the time the return was filed, or two years from the time the tax, or a part or installment thereof, was paid, whichever period expires the later.

(b) In the case of an appeal from additional taxes assessed, taxes assessed where no return was filed, or a refund denial issued by the Department, within six months from the date of notice of assessment. Assessments shall be final after the expiration of the period specified in this paragraph and payment of the tax shall not give the Taxpayer any extension of the period within which an appeal may be taken.

(2) The appeal shall be by way of written petition which states the grounds upon which the Taxpayer contends that the assessment is erroneous. The Department shall grant a hearing upon the appeal and shall examine the determination of the amount of tax due, including penalty and interest thereon, and shall redetermine such amount if it is necessary upon the law and the facts to do so. The Department shall notify the Taxpayer of its determination of the amount of tax due with penalty and interest, either as originally assessed or as redetermined and shall refund to the Taxpayer the amount, if any, paid in excess of the tax found to be due, with interest thereon as provided in this ordinance. Where there has been an overpayment of any tax, the amount of such overpayment and the interest thereon shall be credited against any tax, or penalty or interest then due from the Taxpayer, and only the balance shall be refunded. If the Taxpayer has failed prior to the time of the appeal, without good cause, to file any return required by law, within the time prescribed by law, or has filed a fraudulent return, or, having filed an incorrect return, has failed, after notice, to file a proper return, the Department shall not reduce or refund so much of the amount of the tax involved in the hearing as it may be found that the Taxpayer owes for any other year or years.

6.02 Appeal from Department. Until the effective date of legislation making other provision therefor, an appeal from the determination of the Department upon the application made by the Taxpayer for refund or revision of any tax, as provided for in this ordinance, may be taken by the Taxpayer to the Circuit Court located in Lane County or Marion County. Any such appeal must be within 60 days after notice of the Department's determination has been received by the Taxpayer, given as provided in this ordinance. If the Department fails to notify the Taxpayer within 12 months after the claim was filed of its determination of the claim for refund or revision of the tax, the Taxpayer may then appeal to the Circuit Court.

6.03 When Appeal Stays Collection Proceedings. Unless otherwise ordered by the Circuit Court, an appeal to the Department or to the court from an assessment of taxes or additional taxes shall not stay proceedings to collect any unpaid tax if the Department believes that collection of the tax will be jeopardized by delay.

ADOPTED this _____ day of _____, 2013.

ORDINANCE NO. 47

AN ORDINANCE REGARDING THE EXCISE TAX ON EMPLOYERS, AND AMENDING AND RESTATING ORDINANCE NO. 34, ORDINANCE NO. 39, AND ORDINANCE NO. 40

WHEREAS following a recent review of its ordinances, Lane Transit District determined that its ordinances should be better organized so as to make them more accessible to the public; and

WHEREAS the District wishes to better organize and streamline its ordinances without making any substantive changes to the ordinances:

BE IT ENACTED BY LANE TRANSIT DISTRICT:

Lane Transit District Ordinance No. 34, Ordinance No. 39, and Ordinance No. 40 are amended and restated in their entirety to read as follows:

An ordinance imposing an excise tax on employers and providing for administration, enforcement, and collection of the tax, terminating the application of tax.

The Board of Directors of the Lane County Mass Transit District under the authority of ORS 267.010 to 267.990, both inclusive, does hereby ordain and decree as follows:

1.01 Definitions. As used in this ordinance, unless the context requires otherwise:

- (1) "District" means the Lane County Mass Transit District.
- (2) "Department" means the Department of Revenue, State of Oregon.
- (3) "Employer" has the meaning prescribed by ORS 267.380.
- (4) "Service Area" means the area designated in Lane Transit District Ordinance No. 42, as such area is now constituted and as it may be altered from time to time hereafter by ordinance of this District.
- (5) "Taxpayer" means an employer subject to tax under this ordinance.
- (6) "Wages" means remuneration for services performed by an employee for an employer, including the cash value of all remuneration paid in any medium other than cash. "Wages" includes remuneration for services performed partly within the Service Area. "Wages" does not include remuneration paid:
 - (A) For services performed in the employ of the United States of America and institutions (excluding hospitals) exempt from taxation under Section 501 (c) (3) of the Internal Revenue Code, as amended and in effect on December 31, 1988.
 - (B) For domestic service in a private home if the total amount paid to such employee is less than \$1,000 a year.
 - (C) For casual labor not in the course of the employer's trade or business.

(D) For services performed wholly outside of the District.

(E) To an employee whose services to the employer consist solely of seasonal labor in connection with planting, cultivating, or harvesting of agricultural crops.

(F) To seamen who are exempt from garnishment, attachment, or execution under Sections 596, 597, 598, and 601 of Title 46, United States Code.

(G) To individuals temporarily employed as emergency fire fighters.

(H) If the remuneration is not subject to withholding under ORS Chapter 316.

(I) To employees' trusts exempt from taxation under Section 401 of the Internal Revenue Code, as defined by ORS 316.012.

1.02 Tax Imposed. A tax is hereby imposed on every employer of individuals who perform services within the Service Area.

1.03 Rate. Commencing on January 1, 2007, every employer subject to tax shall pay amount equal to the rate shown in the following table opposite the corresponding calendar year. The tax shall be paid on all Wages paid by the employer with respect to services performed within the Service Area after December 31, 2006.

Tax Period	Rate
Calendar Year 2007	0.0062
Calendar Year 2008	0.0064
Calendar Year 2009	0.0065
Calendar Year 2010	0.0066
Calendar Year 2011	0.0067
Calendar Year 2012	0.0068
Calendar Year 2013	0.0069
Calendar Year 2014 and Thereafter	0.0070

1.04 Tax Period; Department the Tax Agent for District; Powers. The tax imposed by this ordinance shall be paid quarterly or less frequently than quarterly if directed by the Department, but not less frequently than annually, to the Department of Revenue, State of Oregon, as agent for the District. The Department is hereby designated the agent of the District for purposes of administering the tax imposed by this ordinance and is authorized to exercise all supervisory and administrative powers with regard to the enforcement, collection, and administration of this tax as it is authorized to exercise pursuant to ORS 305.620; including, but not limited to, entering closing agreements, waiving of interest and penalties, releasing liens, issuance of subpoenas, and the making of refunds.

1.05 Tax and Reports Due Dates. Every employer, quarterly, on or before the last day of April, July, October, and January each year, or less frequently than quarterly if directed by the Department but not less frequently than annually, shall pay over to the Department the amount imposed by this ordinance as an excise tax and determined according to Wages paid by the employer with respect to the employment of individuals during the preceding calendar period.

Every Taxpayer shall, with each payment made by the Taxpayer to the Department, deliver to the Department, on a return prescribed by the Department a statement of the total amount of Wages paid to employees during the tax period upon which the tax is required to be computed, and such other information as the Department requires. Every deficiency shall bear interest at the rate provided in Section 5.01 for each month or fraction of a month computed from the due date of the return to date of payment.

1.06 Date Return Considered Filed or Payment Made. A return filed before the last day prescribed by law for the filing thereof shall be considered as filed on the last day. An advance payment of any portion of the tax made at the time the return was filed shall be considered as made on the last day prescribed by law for the payment of the tax. The last day prescribed by law for filing the return or paying the tax shall be determined without regard to any extension of time granted the Taxpayer by the Department.

2.01 Assessment of Deficiency; Penalties and Interest on Deficiencies.

(1) As soon as practicable after the return is filed, the Department shall audit it, if the Department deems such audit practicable. If the Department discovers from the audit of a return or otherwise that a deficiency exists, it shall compute the tax and give notice to the Taxpayer of its proposal to assess the deficiency, plus interest and penalty for fraud or negligence, if any attaches. The notice shall state the reason for each proposed adjustment to the return and a reference to the ordinance, statute, regulation, or Department ruling upon which the proposed adjustment is based. Each notice of deficiency and proposed assessment shall be certified by the auditor who audited the return that he has audited the return and that the proposed adjustments to the return are made in good faith and not for the purposes of extending the period of assessment.

(2) Within 30 days from the date of mailing of notice of proposed assessment, the Taxpayer shall pay the proposed deficiency with interest computed to the date of payment and any penalty proposed, or within that time shall advise the Department in writing wherein its determination of deficiency as to the proposed assessment at any time prior to the date such assessment is made.

(3) If neither payment nor written objection is received by the Department within 30 days after notice of proposed assessment has been mailed, the Department shall assess the deficiency, plus interest and fraud or negligence penalty, if any, and shall give notice of the amount so assessed.

(4) Every deficiency shall bear interest at the rate provided in Section 5.01 for each month or fraction of a month, computed from the due date of the return to date of payment.

(5) Penalties shall be imposed as follows: If the return was falsely prepared and filed with intent to evade the tax, a penalty equal to 100 percent of the deficiency.

(6) All payments received must be credited first to penalty, then to interest accrued, and then to tax due.

(7) Mailing of notice to the Taxpayer at Taxpayer's last known address shall constitute the giving of notice of proposed assessment as prescribed in subsection (1) of this section or of notice of assessment as prescribed in subsection (3) of this section.

The provisions of this ordinance with respect to revision and appeal shall apply to the assessed deficiency, penalties, and interest.

(8) Additional assessments and deficiency assessments with respect to any tax return shall be made pursuant to this section, and not otherwise, within the time limits prescribed by Section 2.02, including, but not limited to, the assertion of additional tax arising from:

- (a) The failure to report properly all Wages which are the measure of the tax;
- (b) The deduction of Wages not permitted by law;
- (c) Mathematical errors in the return or the amount of tax shown due in the records of the Department;
- (d) Improper credits or offsets against the tax claimed in the return.

2.02 Time Limit for Assessment of Deficiency.

(1) At any time within three years after the return was filed, the Department may give notice of proposed assessment as prescribed in Section 2.01.

(2) The limitation to the giving of notice of proposed assessment of a deficiency provided in this section, shall not apply to a deficiency resulting from false or fraudulent returns, or in cases where no return has been filed.

(3) After the first day of January 1975, the tax deficiency must be assessed and notice of tax assessment mailed to the Taxpayer within one year from the date of the notice of proposed assessment unless an extension of time is agreed upon. If, prior to the expiration of any period of time prescribed in this section for giving of notice of proposed assessment or of assessment, the Department and the Taxpayer consent in writing to the deficiency being proposed or assessed after the expiration of such prescribed period, such deficiency may be proposed or assessed at any time prior to the expiration of the period agreed upon.

2.03 Effect of Failure to File Return or to Pay Tax; Determining and Assessing Tax; Penalties.

(1) If a Taxpayer failed to file a return within the time required by this ordinance, the Department shall determine the Wages paid by the Taxpayer for services rendered within the District according to the best of its information and belief, assess the tax accordingly, and notify the Taxpayer of the termination and assessment. In addition to the tax, the Department shall also assess and collect (a) interest on such tax at the rate provided in Section 5.01 per month or a fraction of a month computed from the original due date of the return until paid, and (b) a penalty as provided for in subsection (2) of this section.

(2) If a Taxpayer (a) fails to file a return at the time required by this ordinance or (b) fails to pay a tax at the time the tax comes due, unless it is shown that such failure is due to reasonable cause and not due to willful neglect, there shall be added to the

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amount of the tax required to be shown on the return, or to the amount of tax as determined by the Department, a penalty of 5 percent of the amount of such tax. If the failure to file continues for a period in excess of three months after the due date, there shall be added to the amount of the tax required to be shown on the return a failure to file penalty of 20 percent of the amount of such tax. This penalty is in addition to the 5 percent delinquency penalty imposed in this section.

(3) Interest shall be collected on any unpaid tax as provided in subsection (4) of Section 2.01 of this ordinance.

(4) For purposes of subsection (2) of this section, the amount of tax required to be shown on the return shall be reduced by the amount of any part of the tax that is paid on or before the date prescribed for payment of the tax and by the amount of any credit against tax which may be properly claimed upon the return.

2.04 Books and Records. Every employer shall maintain records adequate to determine the total Wages by which the excise tax imposed by this ordinance is measured. The Department, for the purpose of ascertaining the correctness of any return or for the purpose of making an estimate of the Wages paid by any Taxpayer, may examine or cause to be examined by an agent or representative designated by it for the purpose, any books, papers, records, or memoranda bearing upon the matter required to be included in the return, and may require the attendance of the Taxpayer or officer or agent or any other person having knowledge in the premises, and may take testimony and require proof material for the information, with power to administer oaths to such persons. The Department shall have authority, by order or subpoena to be served with the same force and effect and in the same manner that a subpoena is served in a civil action in the circuit court, to require the production at any time and place it may designate of any books, papers, accounts, or other information necessary to the carrying out of the provisions of this ordinance and the laws under which it is enacted.

2.05 Department Requiring Return or Supplementary Return. If the Department is of the opinion that a Taxpayer has failed to file a return, or to include in a return filed, either intentionally or through error, all Wages paid, it may require from the Taxpayer a return or supplementary return, under oath, in such form as it shall prescribe, of all the Wages which the Taxpayer paid during the quarter for which the return is made, whether or not paid with respect to services performed within the Service Area. If from a supplementary return, or otherwise, the Department finds that any Wages by which the tax is measured have been omitted from the original return, it may require the Wages so omitted to be disclosed under oath of the Taxpayer, and to be added to the original return. Such supplementary return and the correction of the original return shall not relieve the Taxpayer from any of the penalties to which he may be liable under any provisions of law, whether or not the Department required a return or a supplementary return under this section.

2.06 Tax as Debt; Termination of Taxable Period and Immediate Assessment of Tax.

(1) Every tax imposed upon employers measured by Wages paid to employees, and all increases, interest, and penalties thereon shall become, from the time such liability is incurred, a personal debt, due the District, from the person or persons liable therefor.

(2) If the Department finds that a Taxpayer designs to depart quickly from the state or to remove property therefrom, or to do any other act tending to prejudice or to render wholly or partially ineffectual proceedings to collect the tax for any past quarter or the tax quarter then current, unless such proceedings be brought without delay, the

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Department shall declare the current taxable period for such Taxpayer immediately terminated and shall cause notice of such finding and declaration to be given the Taxpayer. Simultaneously, the Department, on the basis of the best information available to it, shall assess a tax for such terminated period and for the preceding tax quarter (if no return has been filed therefor, whether or not the time otherwise allowed by law for filing such return and paying the tax has expired), and shall assess additional tax for any quarters open to assessment under the provisions of the applicable law. The Department shall give notice to the Taxpayer of all taxes so assessed. Such taxes shall thereupon become immediately due and payable as soon as the notice and findings are issued to the Taxpayer or mailed to Taxpayer's last known address. In any proceeding in court brought to enforce payment of taxes made due and payable by virtue of the provisions of this section, the findings of the Department, made as provided in this section, whether made after notice to the Taxpayer or not, shall be for all purposes presumptive evidence of the Taxpayer's design, and the certificate of the Department of the mailing or issuing of the notice and findings specified in this section is presumptive.

2.07 Waiver, Cancellation or Compromise of Tax, Penalties, and Interest.

(1) The Department may, in its discretion, upon good and sufficient cause, according to and consistent with its rules and regulations, upon making a record of its reason therefor, waive, reduce, or compromise any tax balance of \$10 or less or any part or all of the penalties and interest provided for in this ordinance.

(2) The Department may cancel any tax imposed by this ordinance or any portion thereof, including penalty and interest, which has not been collected, if the Department determines that the administration and collection costs involved would not warrant collection of the amount that can reasonably be expected to be recovered. Each such cancellation shall be evidenced by a written record in the files of the Department, a copy of which shall be sent to the District. Upon canceling the tax, the Department shall also cause to be canceled or released any lien which it may have for the tax so canceled.

3.01 Warrant for Collection of Taxes.

(1) If any tax imposed upon employers by Wages paid to employees or any portion of such tax is not paid within 30 days after it becomes due (or within five days, in the case of the termination of the tax quarter by the Department under the provisions of Section 2.06 of this ordinance) and no provision is made to secure the payment of this by bond, deposit, or otherwise pursuant to regulations promulgated by the Department, the Department, pursuant to ORS 267.385, shall:

Issue a warrant under its hand and official seal directed to the sheriff of any court of the state commanding him to levy upon and sell the real and personal property of the Taxpayer found within the county, for the payment of the amount of the tax, with the added penalties, interest, and the sheriff's cost of executing the warrant, and to return such warrant to the Department and pay to it the money collected by virtue thereof by a time to be therein specified, not less than 60 days from the date of the warrant.

(2) The sheriff shall, within five days after the receipt of the warrant, file with the clerk of the county a copy thereof, and thereupon the clerk shall enter in the judgment docket, in the column for judgment debtors, the name of the Taxpayer

mentioned in the warrant, and in appropriate columns the amount of the tax or portion thereof and penalties for which the warrant is issued and the date when such copy is filed. Thereupon the amount of the warrant so docketed shall become a lien upon the title to and interest in property of the Taxpayer against whom it is issued in the same manner as a judgment duly docketed in the office of such clerk. The sheriff thereupon shall proceed upon the same in all respects, with like effect and in the same manner prescribed by law in respect to executions issued against property upon judgment of a court of record, and shall be entitled to the same fees for his services in executing the warrant, to be added to and collected as a part of the warrant liability.

(3) In the discretion of the Department, a warrant of like terms, force, and effect may be issued and directed to any agent authorized to collect excise taxes, and in the execution thereof, the agent shall have all the powers conferred by law upon sheriffs, but is entitled to no fee or compensation in excess of actual expenses paid in the performance of such duty.

(4) If a warrant is returned not satisfied in full, the Department shall have the same remedies to enforce the claim for taxes against the Taxpayer as if the people of the state had recovered judgment against the Taxpayer for the amount of the tax, and shall balance Taxpayer's assessment record by transferring the unpaid deficiency to Taxpayer's delinquent record.

3.02 Liability of Transferee of Property of Taxpayer for Taxes Imposed on Taxpayer.

(1) When a Taxpayer ceases to exist or is no longer subject to the jurisdiction of this District (although subject to the courts of a state having comity with the State of Oregon), being indebted for excise taxes levied upon employers, the transferee of the money or property of the Taxpayer shall be liable for any such tax or deficiency in tax, including penalties and interest, imposed by law on the Taxpayer and accruing or accrued upon the date of transfer, to the extent of the amount of money or value of the property received by the transferee, Property received by the transferee shall be valued at the fair market value of said property at the time of transfer to the initial transferee by the Taxpayer. However, no heir, legatee, devisee, or distributee of an estate of a deceased person shall be liable as a transferee of the decedent or of the decedent's estate (a) after the Department of Revenue's certificate of release with respect to such decedent's estate has been filed with the clerk of the probate court, or (b) where no release has been filed but 90 days have elapsed following a request to the Department by the decedent's representative for such release, unless within that time the probate court, upon application by the Department, finds reasonable grounds for extending the period and allows the Department additional time in which to issue a release.

(2) The amount for which a transferee of the property of a Taxpayer is liable in respect of any such tax or deficiency in tax, including penalties and interest, whether shown on the return of the Taxpayer or determined as a deficiency in the tax, shall be assessed against such transferee and collected and paid in the same manner and subject to the same provisions and limitations as would apply to the Taxpayer had he or it continued subject to the jurisdiction of this District, except as provided in this section.

(3) As used in this section, the term "Transferee" means one not a bona fide purchaser for value and includes an heir, legatee, devisee, distributee of an estate of a deceased person, the shareholder of a dissolved corporation, the assignee or donee of

an insolvent person, the successor of a corporation which is a party to a corporate reorganization, and persons acting on behalf of such transferees in a fiduciary capacity.

(4) The period of limitation for assessment of any such liability of a transferee shall be as follows:

(a) In the case of the liability of an initial transferee of the property of the Taxpayer, within one year after the expiration of the period of limitation for assessment against the Taxpayer;

(b) In the case of the liability of a transferee of a transferee of the property of the Taxpayer, within one year after the expiration of the period of limitation for assessment against the preceding transferee, but not more than three years after the expiration of the period of limitation for assessment against the Taxpayer;

(c) If, before the expiration of the period of limitation for the assessment of the liability of the transferee, as set forth in paragraph (a) or (b) of this subsection, a court proceeding for the collection of the tax or liability in respect thereof has been begun against the Taxpayer or last preceding transferee, then the period of limitation for assessment of the liability of the transferee shall expire one year after final judgment has been rendered in the court proceedings;

(d) If, before the expiration of the time prescribed in paragraphs (a), (b), or (c) of this subsection for the assessment of the liability, both the Department of Revenue and the transferee have consented in writing to its assessment after such time, the liability may be assessed at any time prior to the expiration of the period of extension agreed upon. The period so agreed upon may be further extended by subsequent agreements in writing made before the expiration of the period of extension previously agreed upon.

(5) For the purposes of this section, if the Taxpayer is deceased, or in the case of a corporation, has terminated its existence, the period of limitation for assessment against the Taxpayer shall be the period which would be in effect had death or termination of existence not occurred.

(6) In the absence of notice to the Department of Revenue of the existence of a fiduciary relationship, notice of liability enforceable under this section in respect to a tax or deficiency in tax, including penalties and interest thereon, imposed by this ordinance, if mailed to the person subject to the liability at the last known address, shall be sufficient for the purposes of this section even if such person is deceased, or is under a legal disability, or, in the case of a corporation, has terminated its existence.

4.01 Refunds.

(1) If the amount of the tax found due as computed is less than the amount theretofore paid, the excess shall be refunded by the Department with interest at the rate provided in Section 5.01 for each month or fraction of a month from the time the tax was paid to the time the refund is made. No refund shall be allowed or made after three years from the time the return was filed, or two years from the time the tax or a portion thereof

was paid, whichever period expires the later, unless before the expiration of such period a claim for refund is filed by the Taxpayer in compliance with the manner prescribed by the Department. The amount of the refund, exclusive of interest thereon, shall not exceed the portion of the tax paid during such period preceding the filing of the claim, or, if no claim is filed, then during the period preceding the allowance of the refund during which a claim might have been filed. Where there has been an overpayment of any tax imposed, the amount of the overpayment and the interest thereon shall be credited against any tax, penalty, or interest then due from the Taxpayer, and only the balance shall be refunded.

(2) Notwithstanding any provision to the contrary in subsection (1) of this section, if, prior to the expiration of the period prescribed in subsection (1) of this section, the Department and the Taxpayer consent in writing to the refund of tax after the expiration of the period prescribed, the refund shall be made at any time prior to the expiration of the period agreed upon and no refund shall be made or allowed after the expiration of the period agreed upon unless a claim for refund is filed by the Taxpayer before the expiration of the period agreed upon in compliance with the manner prescribed by the Department. The Department shall have the power to consent to such refund only where the Taxpayer has consented to assessment of additional tax, if such be determined upon audit, a after the expiration of the applicable three-year period prescribed.

5.01 Interest Rates. Interest rates on all delinquencies, deficiencies, and refunds for all interest periods beginning on or after June 1, 1982, shall be as provided in the applicable provisions of ORS Chapters 305 and 314 as now constituted or hereafter amended.

6.01 Appeal to Department.

(1) A Taxpayer may appeal to the Department for the refund or revision, or both, of any excise tax within the time stated below:

(a) In the case of an appeal for a refund of taxes shown on the return filed by the Taxpayer, within three years from the time the return was filed, or two years from the time the tax, or a part or installment thereof, was paid, whichever period expires the later.

(b) In the case of an appeal from additional taxes assessed, taxes assessed where no return was filed, or a refund denial issued by the Department, within six months from the date of notice of assessment. Assessments shall be final after the expiration of the period specified in this paragraph and payment of the tax shall not give the Taxpayer any extension of the period within which an appeal may be taken.

(2) The appeal shall be by way of written petition which states the grounds upon which the Taxpayer contends that the assessment is erroneous. The Department shall grant a hearing upon the appeal and shall examine the determination of the amount of tax due, including penalty and interest thereon, and shall redetermine such amount if it is necessary upon the law and the facts to do so. The Department shall notify the Taxpayer of its determination of the amount of tax due with penalty and interest, either as originally assessed or as redetermined and shall refund to the Taxpayer the amount, if any, paid in excess of the tax found to be due, with interest thereon as provided in this ordinance. Where there has been an overpayment of any tax, the amount of such

overpayment and the interest thereon shall be credited against any tax, or penalty or interest then due from the Taxpayer, and only the balance shall be refunded. If the Taxpayer has failed prior to the time of the appeal, without good cause, to file any return required by law, within the time prescribed by law, or has filed a fraudulent return, or, having filed an incorrect return, has failed, after notice, to file a proper return, the Department shall not reduce or refund so much of the amount of the tax involved in the hearing as it may be found that the Taxpayer owes for any other year or years.

6.02 Appeal from Department. Until the effective date of legislation making other provision therefor, an appeal from the determination of the Department upon the application made by the Taxpayer for refund or revision of any tax, as provided for in this ordinance, may be taken by the Taxpayer to the Circuit Court located in Lane County or Marion County. Any such appeal must be within 60 days after notice of the Department's determination has been received by the Taxpayer, given as provided in this ordinance. If the Department fails to notify the Taxpayer within 12 months after the claim was filed of its determination of the claim for refund or revision of the tax, the Taxpayer may then appeal to the Circuit Court.

6.03 When Appeal Stays Collection Proceedings. Unless otherwise ordered by the Circuit Court, an appeal to the Department or to the court from an assessment of taxes or additional taxes shall not stay proceedings to collect any unpaid tax if the Department believes that collection of the tax will be jeopardized by delay.

ADOPTED this 17th day of April, 2013.

President and Presiding Officer

ATTEST:

Secretary

Recording Secretary

AGENDA ITEM SUMMARY

DATE OF MEETING: April 17, 2013

ITEM TITLE: BOARD MEMBER REPORTS

PREPARED BY: Jeanne Schapper, Administrative Services Manager/Clerk of the Board

ACTION REQUESTED: None

BACKGROUND:

Board members have been appointed to Board committees and to the Metropolitan Policy Committee (MPC), the Lane Council of Governments (LCOG) Board of Directors, and, on occasion, to other local, regional, or national committees. Board members also present testimony at public hearings on specific issues as the need arises. After meetings, public hearings, or other activities attended by individual Board members on behalf of LTD, time will be scheduled on the next Board meeting agenda for an oral report by the Board member. The following activities have occurred since the last Board meeting:

MEETINGS HELD:

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

1. **Metropolitan Policy Committee (MPC):** Board President Doris Towery and Board Member Martha Reilly are LTD's MPC representatives, with Board Member Gary Gillespie serving as an alternate. MPC meetings are held on the first Thursday of each month. At the April 4 meeting, the MPC conducted a public hearing and took comments on the draft 2014-2015 Unified Planning Work Program. Staff updates were provided on scenario planning, the Surface Transportation Program–Urban (STP-U) funding, the Statewide Transportation Improvement Program (STIP) Enhance process, and I-5/Beltline Unit 3 construction. The next meeting is scheduled to be held on May 2.
2. **Lane Area Commission on Transportation (LaneACT):** In 2009 the Oregon State Legislature directed Lane County to develop an Area Commission on Transportation (ACT). Commission membership includes representatives from Lane County, cities within the county, Lane Council of Governments, and LTD. Board Member Michael Dubick serves as LTD's representative on this commission, which meets on the second Wednesday of the month. At the April 10 meeting, presentations were provided on the South Valley Regional Solutions Center, and the STIP Enhance funding process. Additionally, the Oregon Department of Transportation took input on four rail route alternatives under consideration as part of the Oregon Passenger Rail Project. Also at the meeting, the Commission reviewed its work plan and its stakeholder recruitment process, and discussed an opportunity for LaneACT to collaborate with the Healthy Communities Coalition. The next meeting is scheduled to be held on May 8.
3. **LTD Board Finance Committee:** The Board Finance Committee is composed of Chair Michael Dubick and Board Members Ed Necker and Carl Yeh. At the April 11 meeting, the Committee received the Long-Range Financial Plan assumptions.

4. **LTD Board Human Resources Committee:** The Board Human Resources Committee is composed of Chair Doris Towery and Board Members Michael Dubick and Martha Reilly. At the April 16 meeting, the Committee held an executive session to evaluate the performance of the LTD general manager. The next meeting is tentatively scheduled to be held on May 14.
5. **Accessible Transportation Committee (ATC):** The 16-member ATC is composed of both consumers and providers who are interested in transportation services for people with disabilities, people with low incomes, and older adults. The Committee meets six to seven times per year on the third Tuesday of the month. Board Member Ed Necker was appointed to the ex-officio position representing the LTD Board on this committee. The April 16 meeting agenda focused on the review and approval of the Special Transportation Formula Fund and Special Transportation Operating Formula Fund budget distributions. The next meeting is scheduled to be held on May 21.
6. **LTD Pension Trusts:** LTD's two pension plans (one for ATU-represented employees and one for administrative employees) are each governed by a board of trustees. LTD Board Member Gary Gillespie serves as a trustee for both plans. The Trusts met on April 17. The outcome of discussions was not known in time for inclusion in the April 17 LTD Board meeting packet.

NO MEETINGS HELD:

1. **Main Street-McVay Governance Committee:** This committee was formed to provide informed direction and collaborative decision making to support the Main Street-McVay Transit Feasibility Study and four other concurrent projects along Main Street in Springfield. Board President Doris Towery and Board Member Michael Dubick are LTD's representatives on this committee, which typically meets on the fourth Thursday of the month. The March 28 meeting was canceled. Meetings are now being scheduled on an as-needed basis; the next meeting is tentatively scheduled to be held on April 25.
2. **Lane Council of Governments (LCOG) Board of Directors:** LTD Board Member Michael Dubick represents LTD on the LCOG Board of Directors as a non-voting member, with Board Member Martha Reilly serving as an alternate. The LCOG Board generally meets every other month. The next meeting is scheduled to be held on April 25.
3. **EmX Steering Committee:** The EmX Steering Committee generally meets quarterly and is composed of Chair Gary Gillespie, Board President Doris Towery, Board Member Carl Yeh, members of local units of government, and community representatives. The next meeting has not yet been scheduled.
4. **Transportation Community Resource Group (TCRG) for the Eugene Transportation System Plan (TSP):** The TCRG includes community members who have an interest in transportation issues in the City of Eugene. Board Member Ed Necker represents LTD on the TCRG. The next meeting has not yet been scheduled.
5. **Springfield Stakeholder Advisory Committee:** Committee members consist of citizens and representatives from organizations with a distinct interest in the future of transportation in Springfield. LTD's Board representative to this committee will be appointed in the near future. The next meeting has not yet been scheduled.
6. **LTD Board Service Committee:** The Board Service Committee is composed of Chair Ed Necker and Board Members Gary Gillespie and Michael Dubick. The next meeting has not yet been scheduled.

AGENDA ITEM SUMMARY

DATE: April 17, 2013

ITEM TITLE: TEN-RIDE TICKET BOOK UPDATE

PREPARED BY: Andy Vobora, Director of Customer Services and Planning

ACTION REQUESTED: None. Information Only.

BACKGROUND:

During the 2012 review of fare pricing, the Lane Transit District Board of Directors discussed the concept of adding a new single-ride fare option to the District's current fare structure. The Board expressed specific interest in a ten-ride punch card, and customer testimony supported the introduction of this type of fare choice.

LTD staff worked with bus operators and other employees on developing a system to implement the single-ride fare option. Both operational and administrative issues were vetted, and the conclusion was that a ticket system would best meet the needs of customers. It also would be operationally compatible with the systems that LTD has in place to print, distribute, and enforce this type of fare option.

LTD introduced ten-ride ticket books in September 2012. The new ten-ride ticket books have been sold to the general public and to agencies who work with targeted groups of customers. The District discontinued offering Day Pass coupon books to agencies, which were introduced to fill the void left when tokens were eliminated several years ago. The ten-ride ticket books met the needs of the social service agencies while also fulfilling the need expressed by our general riding population.

The response to the ten-ride ticket books has been positive as evidenced by sales that have exceeded expectations, with 10,604 books of ten sold through April 3, 2013. Staff initially discussed a first-year sales goal of 80,000 to 100,000 total tickets sold; however, that goal was exceeded, since more than 100,000 have been consigned or sold during the first six months of introduction.

The response from customers was one factor that staff reviewed for this report. Other factors included operational factors and issues such as fraud. While a few minor issues surfaced early in the program, by all reports, the operational issues have been minor and would not rise to the level of needing any specific attention. One instance of fraud appeared early on, and nothing has been seen since.

Based on customer response and a lack of operational issues, the ten-ride ticket fare will continue to be offered. The Board will have an opportunity to affirm this decision with the coming update of the Fare Policy in early summer.

ATTACHMENT: None.

PROPOSED MOTION: None.

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AGENDA ITEM SUMMARY

DATE OF MEETING: April 17, 2013

ITEM TITLE: MARCH FINANCIAL STATEMENTS

PREPARED BY: Diane Hellekson, Director of Finance and Information Technology

ACTION REQUESTED: None. Information only.

BACKGROUND:

In order to allow staff more month-end processing time while continuing to provide financial information to the Board on a timely basis, monthly financial reports are now separate from the Board packet. On the Tuesday before the regular monthly Board meeting, financial reports will be sent by e-mail to all Board members and senior LTD staff and posted to the LTD Web site. The March financial statements will be posted on April 16.

ATTACHMENT: None.

PROPOSED MOTION: None.

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AGENDA ITEM SUMMARY

DATE: April 17, 2013

ITEM TITLE: March 2013 GRANT REPORT

PREPARED BY: Todd Lipkin, Finance Manager

ACTION REQUESTED: None. Information Only.

BACKGROUND:

The Monthly Grant Report for activity through March 31, 2013, follows this summary. It contains financial data for all Federal Transit Administration (FTA) and Oregon Department of Transportation (ODOT) *ConnectOregon* grants that have a remaining balance or have had activity within the last six months. All grant totals are reported in total project dollars, so they include both the grant-funded amount and any applicable local match. Due to the timing of this report, not all of the invoices for the report month have been received. Any additional invoices charged to this report month will be reflected in the Grant Totals expenditure amounts next month.

The following grant activity summaries are the same as for February 2013. No changes occurred in March 2013.

Federal Transit Administration TEAM Grant Applications

No new grant applications have been submitted to the FTA. Applications are currently being drafted for the 2013 federal fiscal year.

Federal Transit Administration Notifications of Funding Availability (NOFA)

The FTA has not awarded grants for the Alternatives Analysis grant solicitation. Lane Transit District applied for \$1,452,000 for the analysis of alternatives along the Northwest Eugene–Lane Community College corridor. The new transportation bill, MAP-21, has changed the requirements for Small Starts projects. The Federal Transit Administration is still determining how or if they will be awarding grants for this NOFA.

Oregon Department of Transportation (ODOT) 2015-18 Enhance Applications

Lane Transit District submitted three applications to ODOT for funds under the new Enhance program for the 2015-2018 Statewide Transportation Improvement Program (STIP). The Enhance program is a component of the State's new system for programming STIP funds that is designed to meet ODOT's expectation to identify and fund the best multimodal transportation project solutions to address a given problem. Applications will go through a local prioritization process by the Lane Area Commission on Transportation (Lane ACT), which will create a list of grants for 150 percent of the available funds, by March 15, 2013, for ODOT to scope. Then, the Lane ACT will provide ODOT with its final recommendations for the region, which will be considered/included with the other regions' projects in

the final project recommendation list to be forwarded to the Oregon Transportation Commission for review in late 2013. Lane Transit District's applications were as follows:

- Northwest Eugene – Lane Community College Corridor NEPA: This application requests \$2 million for the analysis of a future high-capacity transit project consistent with local and state transportation and land use plans. The Northwest Eugene-Lane Community College corridor would complete a major segment of the region's 61-mile system of bus rapid transit (BRT). The proposed project will provide the required first step—National Environmental Policy Act (NEPA) review and analysis of the refined project--to allow for the project's federal funding.
- River Road Station Development: This application requests \$2,691,900 for development/relocation of the River Road Station. The existing River Road Station, located south of Randy Pape Beltline, at the intersection of River Road and River Avenue, was built in 1982 and has had no significant upgrades since construction. LTD proposes to relocate the River Road Station to the north of Randy Pape Beltline, at the intersection of River Road and Green Lane. There are a range of facility and operational issues at the existing River Road Station related to aging infrastructure, traffic congestion, and customer safety and security. Additionally, the major commercial activity along River Road has moved north of Randy Pape Beltline, so the current River Road Station location is not adequately serving that demand. By relocating the station to the north of Randy Pape Beltline, these issues would be resolved.
- SmartTrips Regional Residential Program: This application requests \$372,845 for the SmartTrips Regional Program, a comprehensive individual household marketing aimed at increasing biking, walking, use of public transit, and ridesharing. The planned 2016-2018 project has three target areas within the Central Lane Metropolitan Planning Organization, all with high concentrations of transportation disadvantaged (youth, seniors, low-income, people with disabilities, minorities, limited English, and/or no car). Targeted areas have safety concerns and congested corridors. SmartTrips leverages public investments in existing travel programs and infrastructure by addressing household transportation needs regardless of age or ability. By highlighting seniors, SmartTrips can offer greater access and use of available, low-cost transportation options and respond to growing demand within our aging population.

ATTACHMENT: Monthly Grant Report

<Q:\Reference\Board Packet\2013\4\Reg Mtg 4-17-13\Grant report summary apr13.docx>



24930 ODOT - ODOT State ConnectOregon	Current Month Expenditures	Grant Totals (Including Match)		
		Budget	Expenditures	Balance

Veneta Transit Center	-	820,000.00	744,137.16	75,862.84
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OR-03-0122 - FTA 5309 Small Starts	Current Month Expenditures	Grant Totals (Including Match)		
		Budget	Expenditures	Balance

13.13.06 EmX Vehicles	-	1,555,073.75	1,555,073.75	-
14.01.10 Guideway	-	4,300,805.32	3,398,470.97	902,334.35
14.02.20 Stations & Stops	-	743,703.39	855,285.99	(111,582.60)
14.04.40 Sitework & Special Conditions	-	11,241,013.34	10,894,235.61	346,777.73
14.05.50 Systems	-	2,229,930.78	1,884,867.19	345,063.59
14.06.60 ROW, Land, Existing Improvements	-	1,929,027.42	1,503,670.42	425,357.00
14.08.80 Professional Services	15,583.00	7,721,200.00	8,324,078.80	(602,878.80)
14.09.90 Unallocated Contingency	-	1,088,113.00	-	1,088,113.00
	15,583.00	30,808,867.00	28,415,682.73	2,393,184.27

OR-04-0030 - FTA 5309 Bus and Bus Facilities	Current Month Expenditures	Grant Totals (Including Match)		
		Budget	Expenditures	Balance

11.12.04 Paratransit replacement vehicles	-	700,000.00	700,000.00	-
11.13.04 Paratransit expansion vehicles	-	140,000.00	140,000.00	-
11.32.20 Misc Passenger Boarding Improvements	-	410,000.00	-	410,000.00
	-	1,250,000.00	840,000.00	410,000.00

OR-04-0041 - FTA 5309 VTCLI	Current Month Expenditures	Grant Totals (Including Match)		
		Budget	Expenditures	Balance

11.42.08 Call Center Software	-	1,062,000.00	20,089.08	1,041,910.92
11.62.02 Call Center Telephone System	-	298,000.00	63.62	297,936.38
	-	1,360,000.00	20,152.70	1,339,847.30

OR-37-X016 - FTA 5316 Job Access/Reverse Commute	Current Month Expenditures	Grant Totals (Including Match)		
		Budget	Expenditures	Balance

11.7L.00 Mobility Management'	-	425,803.00	-	425,803.00
11.7L.00 Mobility Management-Assessments	-	504,570.00	342,228.30	162,341.70
11.80.00 Program Administration	-	18,090.00	18,090.00	-
30.09.01 Employment Transportation Options	-	363,232.00	363,231.70	0.30
	-	1,311,695.00	723,550.00	588,145.00

OR-57-X012 - FTA 5317 New Freedom	Current Month Expenditures	Grant Totals (Including Match)		
		Budget	Expenditures	Balance

11.7L.00 Mobility Management	-	96,528.00	-	96,528.00
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OR-90-X152 - FTA 5307 Urbanized Area Formula Funds	Current Month Expenditures	Grant Totals (Including Match)		
		Budget	Expenditures	Balance
11.12.01 40' Gillig Low Floor Bus	-	2,787,360.00	2,787,360.00	-
11.12.01 Finance & Int. Costs Gillig Bus Purch	-	186,499.00	186,498.55	0.45
11.13.01 40' Gillig Low Floor Bus	-	1,000,850.00	1,000,849.78	0.22
11.23.01 Extend EmX Lanes	-	201,520.00	201,520.52	(0.52)
11.32.02 River Road Station Land	-	2,261,504.00	2,261,504.46	(0.46)
11.32.06 Franklin EmX Fare Machines	-	350,000.00	350,000.00	-
11.42.07 Hardware	5,219.00	1,460,900.00	1,030,822.94	430,077.06
11.42.08 Software	31,292.00	480,000.00	489,377.97	(9,377.97)
11.42.09 Bus Security Cameras	-	60,224.00	60,224.59	(0.59)
11.42.09 Security Improvements	-	300,000.00	300,000.00	-
11.42.20 Miscellaneous equipment	7,321.00	175,000.00	153,838.09	21,161.91
11.43.03 Improvements	-	400,000.00	400,000.00	-
11.43.03 Maintenance Facility Remodel	-	1,475,289.00	1,475,288.81	0.19
11.62.20 Communications Equipment	-	50,000.00	42,928.13	7,071.87
11.71.12 Vanpools	-	163,400.00	163,400.00	-
11.7A.00 FY 12 Preventive Maintenance	-	1,281,250.00	1,281,250.00	-
11.7A.00 Preventive Maintenance	-	5,718,750.00	5,718,750.00	-
11.92.08 Bus Stop Signage	-	122,411.00	-	122,411.00
11.93.02 Shelters	-	56,080.00	40,829.30	15,250.70
	43,832.00	18,531,037.00	17,944,443.14	586,593.86

OR-90-X161 - FTA 5307 Urbanized Area Formula Funds	Current Month Expenditures	Grant Totals (Including Match)		
		Budget	Expenditures	Balance
11.42.09 Security Improvements	-	91,250.00	91,250.00	-
11.7A.00 Preventive Maintenance	57,231.00	7,500,000.00	6,516,800.33	983,199.67
	57,231.00	7,591,250.00	6,608,050.33	983,199.67

OR-95-X019 - Federal Surface Transportation Program	Current Month Expenditures	Grant Totals (Including Match)		
		Budget	Expenditures	Balance
11.12.06 EmX Hybrid Electric Articulated Bus	-	49,785.00	49,784.68	0.32
11.12.06 Hybrid Electric Articulated Buses	-	1,598,403.00	1,598,403.00	-
11.72.11 Rideshare	-	1,277,320.00	1,277,320.00	-
11.72.11 RTOP	-	22,289.00	22,289.00	-
11.72.11 Safe Routes to School	-	27,861.00	27,868.38	(7.38)
11.7A.00 Preventive Maintenance	-	557,227.00	557,227.00	-
	-	3,532,885.00	3,532,892.06	(7.06)

OR-95-X030 - Federal Surface Transportation Program	Current Month Expenditures	Grant Totals (Including Match)		
		Budget	Expenditures	Balance
11.33.02 U of O Station Construction	-	2,340,354.00	1,851,220.06	489,133.94
11.7F.00 Gateway SmartTrips	-	100,301.00	100,301.00	-
	-	2,440,655.00	1,951,521.06	489,133.94



OR-95-X035 - Federal Surface Transportation Program	Current Month Expenditures	Grant Totals (Including Match)		
		Budget	Expenditures	Balance
11.72.11 Rideshare	-	354,787.18	345,287.18	9,500.00
11.72.11 Safe Routes to School	-	83,584.00	11,804.81	71,779.19
11.72.11_Rideshare_Bike_Sharing	-	6,000.00	3,596.95	2,403.05
11.72.11_Rideshare_Carpool	-	2,000.00	901.78	1,098.22
11.72.11_Rideshare_CMP	-	600.00	589.52	10.48
11.72.11_Rideshare_ETC	-	6,000.00	5,604.41	395.59
11.72.11_Rideshare_Group Pass	-	35,212.82	35,212.82	-
11.72.11_Rideshare_Park and Ride	-	2,500.00	1,343.10	1,156.90
11.7A.00 Preventive Maintenance	-	557,227.00	557,227.00	-
	-	<u>1,047,911.00</u>	<u>961,567.57</u>	<u>86,343.43</u>

AGENDA ITEM SUMMARY

DATE OF MEETING: April 17, 2013

ITEM TITLE: DEPARTMENT REPORTS

PREPARED BY: Ron Kilcoyne, General Manager

ACTION REQUESTED: None

BACKGROUND:

Monthly reports on activities within departments and throughout the District are provided for the Board's information.

ATTACHMENT: Monthly Department Reports, April 17, 2013

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MONTHLY DEPARTMENT REPORTS

April 17, 2013

Customer Services and Planning

Andy Vobora, Director of Customer Services and Planning

MARKETING AND COMMUNICATIONS

Outreach

The current paid media campaign continues into the spring as content is rotated through the various testimonials staff have collected. On the earned media side, there will be coverage of Earth Day activities, which will include free bus rides on Saturday April 20, a shuttle connecting the Eugene Station to the EWEB Plaza, and LTD and Point2point booths at the event site. LTD will feature the new “Big Belly” solar trash compactor/recycling unit. This unit will be tested at the Eugene Station, and installation is scheduled for Earth Day, which is April 22.

Staff

LTD has hired Graphic Designer Tara Ortiz to replace Hannah Bradford. Tara started on April 10, 2013.

Sponsorships

LTD renewed its bus pass advertising sponsorship with Bi-Mart for another year. Staff also are working on several other revenue generating contracts that will bring in new advertising revenues: one is with the Oregon Country Fair, and another is with the University of Oregon (UO) Athletic Department. More details will be shared as these agreements are finalized. The District traditionally partners with a number of community events during the summer and fall. This year plans are being developed with the Eugene Emeralds and the Bach Festival.

Summer Youth Pass

Staff have begun developing the summer youth pass promotion for this year. The July–August pass will be available to youth ages 6-18 for \$35.00. Promotional materials will be distributed to area schools, and posters on the buses, signage at stations, and social media will be used to inform the public.

Planning

Meetings with Capstone staff are going well. LTD has proposed two shelters for placement adjacent to the development along Willamette Street. An added bus stop for routes 28 and 76

will serve residents living in these apartments. The first phase will open in fall 2013 and phase two in 2014. Phase one is 100 percent leased at this time.

ACCESSIBLE AND CUSTOMER SERVICES

Cosette Rees, Accessible and Customer Services Manager

Transition of Non-emergency Medical Transportation (NEMT) from State to Coordinated Care Organizations (CCO)

The Division of Medical Assistance Programs (DMAP) has postponed the required implementation date of transition until January 2014. Two CCOs, Trillium Community Health Plan in Lane County, and Intercommunity Health Network of Benton, Lincoln, and Linn Counties, volunteered to pilot the transition and have committed to a July 1, 2013, implementation date. Trillium and Lane Transit District, who are partnering as the local brokerage in order to continue coordinating transportation, have had very positive and productive meetings and are on track to implement. Current work includes terms of the contract (we are waiting on the State for information such as the planned rate per member per month), billing processes, and the exchange of eligibility data. Trillium and LTD are moving ahead as partners, and staff expect a smooth transition.

Transportation provided by LTD for eligible individuals who reside outside the Trillium CCO will follow the current process during the pilot.

A pilot allows one or two areas to create processes and troubleshoot the work to make an easier transition for other CCOs and brokerages. This should result in a more efficient and trouble-free transition for the CCOs and brokerages, and better service for the customers.

Non-Emergency Ambulance Pilot

LTD is piloting a transition from coordination of the non-emergency ambulance service for Oregon Health Plan (OHP) Plus-eligible individuals from the local Department of Human Services office to the brokerages. Many of the challenges are the same as when LTD initially transitioned other NEMT transportation into the brokerage. There are some unique challenges, and we are collaborating with DMAP staff on priority and flexibility.

Travel Reimbursement Transition

Reimbursement for eligible OHP Plus medical transportation and related lodging and meals is in the process of transitioning to the brokerages. This was piloted by Rogue Valley Transportation District, and the required transition date is July 1, 2013. LTD plans to implement on June 1, 2013.

Rules Advisory Committee

DMAP has put together an advisory committee to review the rules for transportation provided to OHP Plus clients. LTD's Kris Lyon and TriMet's Gail Baughs are participating on this committee. The review already has resulted in clarifications, updates, and additional inclusions to improve the resource.

FACILITIES

Joe McCormack, Facilities Manager

Solar-Powered Trash Compactors

LTD staff will be placing two solar-powered trash compactor receptacles at the Eugene Station. These units are appropriately named “Big Belly” for their large capacity for trash, which will reduce collection frequency. Recycling units (with a matching look and feel) also will be located adjacent to the Big Belly trash units. If these trash compactors prove successful, they may be installed at other LTD stations.

Storage Building

Structural steel arrived earlier this month for a storage building addition at the Glenwood campus. During the next month and a half, Chambers Construction will construct the building which will house much of the District’s public furniture, extra stock, and materials and equipment needed to maintain LTD’s expanding portfolio of infrastructure.

Automated Restrooms

Hands-free faucets and soap dispensers will be installed shortly in the Glenwood Administration and Operations Building. Replacement of the 23-year-old fixtures will help to reduce water consumption and the spread of germs. New paper towel dispensers also will be installed, which will reduce the amount of paper products consumed. Next year low flow toilet fixtures with hands-free control valves will be installed.

LED Parking Lot Lights

Staff have been researching the latest in LED exterior illumination with the objective of enhancing the light quality in the bus yard and employee parking lot. A significant amount of LTD’s operation occurs after dusk, and LED lights will provide a better “white” light that will help to increase safety for LTD employees working on the Glenwood campus. The LED technology also will consume less electricity, helping LTD to reduce operating costs and to be more sustainable.

A prototype LED light fixture was installed in the bus yard in March, and it has proven to be a good trial installation. Staff will develop a project scope and budget for installation throughout the entire Glenwood campus, either as a whole project or phased in over time.

Roof Assessment

During the last several months, staff and consultants have been assessing the condition of the roofs of every building on the Glenwood campus. The initial report is sobering. All roof systems need to be addressed in one way or another. By far, the roof on the Fleet Maintenance Building has the most critical need. This is a flat roof that is beyond its useful life. It is deteriorating in several areas, which have led to occasional leaks. The solution for this building is complete replacement of the rolled roofing material. This effort alone exhausts the budget that was identified for repairing all of the roofs on the Glenwood campus buildings. The good news is that there are no other roofs on the edge of significant failure at the present time.

PLANNING AND DEVELOPMENT

Tom Schwetz, Planning and Development Manager

Project Development

John Evans, Senior Project Manager

West Eugene EmX Extension

Parsons Brinkerhoff (PB) was selected as the prime consultant for the West Eugene EmX extension project. Three smaller specialist firms also were selected: ES&A-Wannamaker, environmental permitting and supplemental National Environmental Policy Act tasks; DKS Associates, traffic engineering; and Duncan & Brown, property acquisitions and appraisals. Staff have initiated the design phase of the project and currently are working with the selected consultants on:

- Project initiation and time-sensitive tasks related to initial public outreach planning;
- Seasonal field research for environmental permitting;
- Review of, and planning for, project-related Intelligent Transportation Systems (ITS) and Traffic Signal Priority (TSP); and
- A partnering effort to build a collaborative, efficient, and effective project technical team with key staff from LTD, the City of Eugene, Oregon Department of Transportation, and the consultants.

The first design tasks this spring will include surveying, detailed base mapping, and targeted corridor outreach. Site specific design refinements with affected property owners will occur throughout the summer. The PB team has proposed, and LTD staff supports, an ambitious schedule that could reduce the length of time anticipated for design and construction. The feasibility of a reduced schedule will need to be determined as the project progresses beyond the current early stage.

Main Street-McVay Transit Feasibility Study

Under the direction of the joint City of Springfield--LTD Main Street-McVay Project Governance Team, staff are developing an initial stakeholder outreach approach to implement the first of two possible phases of this project. Phase One consists of initial public and stakeholder input on transit challenges and successes along Main Street. Then, as determined by the Governance Team, Phase Two will complete the detailed study of transit improvement options to help improve the Main Street-McVay corridor.

POINT2POINT

Theresa Brand, Program Manager

Students from the University of Oregon Sustainable Transportation class presented a Bike Sharing Feasibility report to LTD. The study was conducted by students in the Oregon Leadership in Sustainability Graduate Program, with support from the City of Eugene and Point2point. The information will be useful should a community-wide bike sharing system be established in the region.

During Ms. Brand's 2012 Point2point Annual Report presentation to the Metropolitan Policy Committee (MPC) on March 7, more definition of the budget sources for Point2point was requested. A follow-up, detailed memorandum has been submitted to the MPC.

Point2point hosted the State Transportation Options Group of Oregon on March 14, and the State of Oregon Transportation Options Meeting on March 15. These meetings bring together statewide transportation options professionals to hear about the latest efforts and trends in transportation options programming.

School Services

Walking route maps have been prepared for 19 of 51 target elementary and middle schools in Eugene 4J, Springfield, and Bethel school districts. Developing the maps was identified as a key strategy in the Regional Safe Routes to School program.

Staff have assembled measurement data to show the success and value of the Safe Routes to School program for a future presentation to the Metropolitan Policy Committee.

Employer Programs

Emerald City Legal Support Service, Inc., with its ten employees, has joined the Group Pass and Emergency Ride Home Program.

Bulk Handling Systems joined the Emergency Ride Home Program. They have two locations and 175 employees.

Regional Bike Parking Study

Employer Programs Specialist Marcia Maffei gave a Regional Bike Parking Study presentation to 40 attendees at the Statewide Transportation Options Meeting.

Business Commute Challenge

Planning has begun for the 2013 Business Commute Challenge. A luncheon was held at LTD's Next Stop Center to thank the 2012 team captains and to share information on the 2013 Business Commute Challenge.

Ms. Maffei, the 2013 Business Commute Challenge coordinator, gave a presentation to 30 attendees at the Green Lane Sustainable Business Network Luncheon regarding the Business Commute Challenge.

Park & Ride

A signed Park & Ride agreement was formalized with the Cottage Grove Walmart, and signs designating appropriate use were provided by LTD for installation. This location, which was recently remodeled, has been a long-term Park & Ride facility.

The Valley River Center Park & Ride is being relocated to 20 spaces adjacent to the river path southwest of Regal Cinema and the LTD Station. Signs designating appropriate parking spaces will be installed, and the street sign will be relocated from Valley River Way (northeast of the mall) to Valley River Drive (east of Goodpasture Island Road).

Vanpool

A new commuter vanpool that travels via Highway 99 to downtown Eugene began operations on March 1. The vanpool program received media coverage from two outlets; Point2point coordinated a news story with KMTR TV, and Rideshare Program Coordinator Tracy Ellis conducted an on-air interview with the KUGN Morning Show.

There are twelve vanpools that originate or end in the Eugene-Springfield area, serving an average of 80 passengers, and reducing more than 138,000 vehicle miles traveled each month.

Drive Less Connect

Point2point is conducting a 60-day awareness campaign of Drive Less Connect during March and April in coordination with the Oregon Department of Transportation Drive Less Save More marketing program. Marketing and advertising activities include highway billboard signs, Transit King ads, radio spots on KGNU and KDUK, print ads in the *Eugene Weekly* and *The Register-Guard*, and a direct mail. The direct mail, scheduled for April and May, will target selected neighborhoods. A low-budget incentive program is being conducted concurrently to encourage users to register with Drive Less Connect, to seek rideshare partners, and to log their trips.

Additional Drive Less Connect outreach activities included:

- Ms. Ellis conducted a radio interview with Tracy Berry at KGNU – New Country
- Presentation at a Lane County Human Resource Association meeting
- Staffed table at UO Student Off-campus Housing Fair

Drive Less Connect Statistics	March 2013	All Time 9/1/11 – 3/31/13
New Registrants	100	1099
Non-SOV (Single Occupant Vehicle) Miles Logged	93,977	1,117,340
Trips Reported (one-way)	6,942	65,405
CO ₂ Reduction (pounds)	61,664	762,798
Gasoline Saved (gallons)	3,167	38,722

Transit Operations

Mark Johnson, Director of Transit Operations

New Bus Operators

Eight new bus operators began work at LTD on March 4; however, one left the District early on. The training program lasts approximately eight weeks, and it is anticipated that the new bus operators will be ready to operate in regular service the first week in May. This class will put bus operator staffing near the budgeted number. It is hoped that the year can be completed without another operator class, but there are several anticipated retirements this year. Staff will monitor overtime and absenteeism in order to make that determination.

Maintenance

George Trauger, Director of Maintenance

There is no Maintenance report this month.

Finance and Information Technology

Diane Hellekson, Director of Finance and Information Technology

A detailed Financial Report is included separately in the Board meeting packet.

Human Resources and Risk Management

Mary Adams, Director of Human Resources and Risk Management

HEALTH MANAGEMENT TEAM

The Health Management Team continues its overview of programs that are available to LTD plan members and to learn from best practices of other local employers. On March 25 the team met to review a pre-diabetic support program offered by the Eugene YMCA. The team also received a presentation from Oregon Community Credit Union on its award-winning wellness program and discussed next steps.

On April 1 Ms. Adams and ATU Representative Carl Faddis attended a wellness roundtable hosted by Portland City Commissioner Steve Novick to share ideas for wellness programs that are working well. The District received compliments on the progress of its program and several new ideas were gained from other Portland-area employers.

RECRUITMENT AND PERSONNEL

David Collier, Senior Human Resources Analyst

Recruitment

After nearly a year of recruiting for an engineering technician, the District has hired Ana Hewitt to fill the position. Ms. Hewitt worked for Sonitrol for 10 years and recently owned her own security business. She also is an instructor at Lane Community College. She started on April 8.

Sasha Luftig, who spent the last five years with the Good Company as an Associate, was hired as the new development planner. She started work on April 8.

Tara Ortiz was hired as a graphic designer and began work on April 10. Ms. Ortiz worked for CBS Outdoor in Chicago for five years and was most recently a freelance designer.

Diversity

The Diversity Council is in the process of disseminating the results of the recent Climate Survey. Members also are organizing a Culinary World Tour II that will be held on May 16. Employees are encouraged to bring a dish that represents their cultural heritage to share with others. Prizes for participating in the Climate Survey will be drawn at this time.

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AGENDA ITEM SUMMARY

DATE OF MEETING: April 17, 2013

ITEM TITLE: MONTHLY PERFORMANCE REPORTS

PREPARED BY: Ron Kilcoyne, General Manager

ACTION REQUESTED: None

BACKGROUND:

In response to a request by the Board for regular reporting on the District's performance in several areas, monthly performance reports are provided for the Board's information.

ATTACHMENT: February 2013 RideSource Activity and Productivity Report
(The link to the March 2013 Performance Reports will be sent out electronically before the regularly scheduled meeting date.)

PROPOSED MOTION: None

<Q:\Reference\Board Packet\2013\4\Reg Mtg 4-17-13\performance summary.docx>

Special Mobility Services: RideSource Activity and Productivity Information

February-13	Current Month	Prior Year's Month	% Change	Current YTD	Previous YTD	% Change	Current 12 Month	Prior 12 Month	% Change
RideSource Ridership	15,276	17,281	-11.6%	125,330	128,858	-2.7%	190,549	193,130	-1.3%
RideSource(All Modes)	12,801	13,626	-6.1%	106,258	102,256	3.9%	160,643	154,799	3.8%
Shopper	526	464	13.4%	4,227	3,884	8.8%	6,287	5,621	11.8%
Escort Volunteers-Metro	1,053	1,379	-23.6%	7,040	11,070	-36.4%	11,070	15,536	-28.7%
Escort Volunteers-Rural	896	1,812	-50.6%	7,805	11,648	-33.0%	12,549	17,174	-26.9%
RideSource Cost per Ride	\$ 23.96	\$ 20.94	14.4%	\$ 23.92	\$ 21.73	10.1%	\$ 23.49	\$ 21.58	8.9%
RideSource(All Modes)	\$ 27.39	\$ 25.35	8.0%	\$ 27.04	\$ 26.09	3.7%	\$ 26.69	\$ 25.63	4.1%
RideSource Shopper	\$ 14.01	\$ 15.28	-8.3%	\$ 14.17	\$ 15.29	-7.4%	\$ 14.19	\$ 15.48	-8.3%
RideSource Escort	\$ 4.14	\$ 2.95	40.5%	\$ 4.35	\$ 3.22	35.2%	\$ 4.24	\$ 3.49	21.5%
Ride Reservations	14,033	14,433	-2.8%	115,455	108,678	6.2%	174,350	163,821	6.4%
Cancelled Number	1,307	1,332	-1.9%	10,027	9,679	3.6%	15,820	14,488	9.2%
Cancelled % of Total	9.31%	9.23%		8.68%	8.91%		9.07%	8.84%	
No-Show Number	175	162	8.0%	1355	1279	5.9%	2,025	1,935	4.7%
No-Show % of Total	1.25%	1.12%		1.17%	1.18%		1.16%	1.18%	
Ride Refusals Number	0	0	#DIV/0!	1	0	#DIV/0!	3	0	#DIV/0!
Ride Refusals % of Total	0.00%	0.00%		0.00%	0.00%		0.00%	0.00%	
Service Hours	7,522	7,733	-2.7%	62,739	58,024	8.1%	94,101	86,838	8.4%
Agency Staff	7,384	7,521	-1.8%	61,341	56,132	9.3%	91,856	84,109	9.2%
Agency SMS Volunteer	138	212	-34.9%	1,398	1,892	-26.1%	2,245	2,729	-17.7%
Avg. Trips/Service Hr.	1.77	1.82	-2.7%	1.76	1.83	-3.8%	1.77	1.85	-4.3%
RideSource System Miles	95,380	95,731	-0.4%	788,656	737,886	6.9%	1,180,281	1,116,682	5.7%
Avg. Miles/Trip	7.16	6.79	5.3%	7.14	6.95	2.7%	7.07	6.96	1.6%
Miles/Vehicle Hour	12.68	12.38	2.4%	12.57	12.72	-1.2%	12.54	12.86	-2.5%
On-Time Performance %	87.3%	87.7%	-0.4%	88.6%	87.6%	1.2%	88.6%	87.5%	1.3%
Sample	11,435	12,136		95,346	92,029		143,612	139,797	
On-Time	9,988	10,643		84,465	80,590		127,223	122,302	

- RideSource (All Modes) includes all rides except Shopper, Escort, & Taxi
- Escort Volunteers-Metro includes in-district volunteer rides and SMS volunteer escort rides.
- Escort Volunteers-Rural is out of district volunteer rides.

- RideSource System Miles includes miles by volunteers in agency vehicles.

Special Mobility Services: RideSource Activity and Productivity Information

<u>February-13</u>	<u>Current Month</u>	<u>Prior Year's Month</u>	<u>% Change</u>	<u>Current YTD</u>	<u>Previous YTD</u>	<u>% Change</u>	<u>Current 12 Month</u>	<u>Prior 12 Month</u>	<u>% Change</u>
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- On-Time Performance reflects a 100% sample of all rides with scheduled pickup times, plus will-call rides. The standard is +/- 10 minutes for scheduled pickups and within 30 minutes of will-call request.

AGENDA ITEM SUMMARY

DATE OF MEETING: April 17, 2013

ITEM TITLE: ITEMS FOR ACTION/INFORMATION AT A FUTURE MEETING

PREPARED BY: Jeanne Schapper, Administrative Services Manager/Clerk of the Board

ACTION REQUESTED: None

BACKGROUND:

Listed below are Action or Information items that will be included on the agenda for future Board meetings.

- A. **Board Strategic Planning Work Session:** The Board's next strategic planning work session is scheduled to be held on April 22 at the Springfield Justice Center.
- B. **Group Pass:** The Board Finance Committee asked staff to move forward with a 2014 increase in the group pass program rates. Staff will ask the Board to conduct the first reading of the updated Fare Ordinance No. 44 at the April Board meeting, with the second reading and adoption to occur at the May 15 meeting.
- C. **Bicycle Parking Study:** The Bike Parking Survey results will be shared with the Board at the May 15 meeting.
- D. **Budget Committee Meetings:** The LTD Budget Committee is scheduled to meet on May 15 at 6:00 p.m. following the regular Board meeting, and again on May 16 at 6:00 p.m., if needed.
- E. **Fiscal Year 2012-13 Supplemental Budget:** The Board will be asked to approve a supplemental budget for the current fiscal year at the June 19 Board meeting.
- F. **Fiscal Year 2013-14 Budget Adoption:** In May the LTD Budget Committee will discuss the proposed Fiscal Year 2013-14 budget. The budget approved by the Budget Committee will be on the agenda for adoption by the LTD Board of Directors at the June 19 Board meeting. The budget must be adopted before the end of fiscal year on June 30.
- G. **Board Member Committee Assignments:** A list of current LTD Board committee assignments will be sent to Board members for review and the opportunity to request reassignment to the same or different committees. Committee assignments will be finalized at the June 19 Board meeting.
- H. **2013 Legislative Session Summary:** At the July meeting, the Board will be provided with a report on the bills that LTD staff have been monitoring during the current legislative session.
- I. **Long-Range Transit Plan:** An update on progress of the Long-Range Transit Plan will be presented at a future Board meeting.

- J. **Annual Performance Report**: Staff will provide a FY 2011-12 Performance Report to the Board at a future meeting.
- K. **LTD-ATU Pension Work Group**: Staff will report on the process and progress of this work group at a future Board meeting.
- L. **High-capacity Transit Corridor Projects**: Periodic updates on these projects will be presented to the Board throughout the various stages of the projects.

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AGENDA ITEM SUMMARY

DATE OF REPORT: April 16, 2013

ITEM TITLE: MARCH FINANCIAL STATEMENTS

PREPARED BY: Diane Hellekson, Director of Finance & Information Technology

ACTION REQUESTED: None

BACKGROUND:

Financial results for the first nine months of the 2012-13 fiscal year are summarized in the attached reports.

Passenger fares are 7.3 percent higher for the first nine months of the current year over the same period last year. The increase is due to stable long-term ridership and a cash fare increase that went into effect on July 1, 2012. March 2013 boardings were 4.2 percent lower than March 2012. Most of the decline is the result of one fewer weekday in March 2013 than in 2012. Boardings for the rolling twelve-month period that ended March 28, 2013, increased 0.1 percent over the same period in the prior year.

Payroll tax revenues are up 6.2 percent versus last year through March 31. The next quarterly disbursement will occur in early May and will provide the basis for the FY 2013-14 budget estimate.

Self-employment tax payments are due at the same time as state income tax returns, usually on April 15. Since taxpayers typically file state and federal returns at the same time and federal returns were not accepted until the end of January, it is not clear why revenues are 16 percent ahead of last year through March. A complete review of self-employment tax receipts will be done in May when the majority of funds are disbursed by the Oregon Department of Revenue.

The most recent quarterly disbursement of state-in-lieu receipts occurred in early April for the quarter ending March 31, 2013. Through March, receipts are 4 percent above those for the same period in the previous fiscal year. The relatively strong result for the quarter suggests that perhaps some of the perceived shortfall from six months ago might have been recovered, but staff have been unable to confirm this speculation with the Oregon Department of Administrative Services, the agency that collects and disburses funds from this source.

Interest rates of return remain low. The Local Government Investment Pool rate is 0.54 percent.

Total personnel services expenditures, the largest category of operating expense, show a 6.4 percent increase versus the previous year, down from 7.1 percent reported through January. The increase is primarily the result of frontloading the current fiscal year payment to reduce the unfunded liability in the administrative employee pension plan and, to a lesser degree, the effect of the represented employees' new contract.

Materials and services results vary widely from department to department. Total materials and services are 14.9 percent lower for the first nine months of this year as compared to last. Excluding the effect of

transfers to the Capital Projects Fund, total materials and services are 3 percent less when compared to FY 2011-12. Total expenditures in the General Fund are 1.5 percent less than for the comparable nine-month period in the previous fiscal year.

After a few months of falling fuel prices, costs rose in late January. The average price per gallon through March was \$3.24, down a penny from last month's report. The highest price paid in the current fiscal year was \$3.67 on August 21. The lowest price paid in the current fiscal year was \$2.97 on December 17, 2012. The FY 2012-13 budget assumes an average price of \$3.75.

The General Fund is stable through March.

Year-to-date expenditure results for the Accessible Services Fund and Medicaid Fund are as anticipated by the FY 2012-13 budget.

Capital Projects Fund activity continues to be relatively slow and spread over planning for the West Eugene EmX Extension, passenger boarding improvements, and hardware and software expenditures. Project expenditures are consistent with FY 2012-13 budget expectations.

ATTACHMENTS: Attached are the following financial reports for March for Board review:

1. Operating Financial Report - comparison to prior year
2. Comparative Balance Sheets
 - a. General Fund
 - b. Accessible Services Fund
 - c. Medicaid Fund
 - d. Capital Projects Fund
3. Income Statements
 - a. General Fund
 - b. Accessible Services Fund
 - c. Medicaid Fund
 - d. Capital Projects Fund

PROPOSED MOTION: None

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Lane Transit District
Operating Financial Report
For the Fiscal Period Ending 3/31/2013 With Comparisons to Prior Year to Date
Current Year: 2012-2013
Unaudited

	Prior YTD 11-12	Adopted Budget	YTD Actual	% Budget	% Over Last Year
Revenues & Other Sources					
Passenger Fares	3,028,613	4,456,900	3,249,561	72.9%	7.3%
Group Pass	1,939,581	2,740,300	1,863,494	68.0%	-3.9%
Advertising	209,000	279,100	191,000	68.4%	-8.6%
Special Service	528,366	572,500	309,320	54.0%	-41.5%
Miscellaneous	168,203	149,800	388,147	259.1%	130.8%
Total Operating	<u>5,873,763</u>	<u>8,198,600</u>	<u>6,001,522</u>	73.2%	2.2%
Payroll Tax (cash basis)	17,093,670	24,046,500	18,150,127	75.5%	6.2%
Self-employment Tax (cash basis)	348,255	1,672,800	404,119	24.2%	16.0%
State-in-Lieu (cash basis)	1,363,242	1,820,000	1,417,149	77.9%	4.0%
Operating Grants	1,433,239	5,177,200	3,164,278	61.1%	120.8%
Total Taxes & Grants	<u>20,238,406</u>	<u>32,716,500</u>	<u>23,135,673</u>	70.7%	14.3%
Interest Income	45,524	60,000	55,926	93.2%	22.8%
Sale of Assets	31,375	15,000	42,291	281.9%	34.8%
Total Revenues & Other Sources	<u>26,189,068</u>	<u>40,990,100</u>	<u>29,235,412</u>	71.3%	11.6%
Expenditures & Other Uses					
Personnel Services					
Administration	6,090,916	9,139,200	6,807,698	74.5%	11.8%
Administration - Contra Payroll	(697,415)	(910,200)	(478,363)	52.6%	-31.4%
Administration - Net	<u>5,393,501</u>	<u>8,229,000</u>	<u>6,329,335</u>	76.9%	17.4%
Contract	13,521,255	19,345,800	13,804,880	71.4%	2.1%
Total Personnel Services	<u>18,914,756</u>	<u>27,574,800</u>	<u>20,134,215</u>	73.0%	6.4%
Materials & Services					
General Administration	117,329	161,400	89,379	55.4%	-23.8%
Government Relations	101,618	128,100	100,216	78.2%	-1.4%
Finance	118,180	181,700	177,267	97.6%	50.0%
Information Technologies	553,469	803,000	508,476	63.3%	-8.1%
Human Resources	226,495	321,700	118,201	36.7%	-47.8%
Service Planning	5,164	7,500	7,016	93.5%	35.9%
Marketing	267,295	295,900	139,507	47.1%	-47.8%
Graphics	10,620	21,300	15,468	72.6%	45.6%
Accessible Services	1,384	18,300	-	0.0%	-100.0%
Customer Service Center	14,742	26,200	14,434	55.1%	-2.1%
Planning & Development	25,254	23,700	14,199	59.9%	-43.8%
<i>point2point Solutions</i>	175,284	497,700	198,885	40.0%	13.5%
Facilities Services	828,968	1,244,500	926,232	74.4%	11.7%
Transit Operations	458,045	670,400	494,865	73.8%	8.0%
Maintenance	3,054,655	4,858,300	2,702,291	55.6%	-11.5%
Insurance / Liability Costs	825,052	1,416,200	895,016	63.2%	8.5%
Accessible Services Transfer	1,456,330	2,501,300	1,588,629	63.5%	9.1%
Capital Transfer	3,031,900	1,600,000	1,600,000	100.0%	-47.2%
Total Materials & Services	<u>11,271,784</u>	<u>14,777,200</u>	<u>9,590,081</u>	64.9%	-14.9%
Total Expenditures & Other Uses	<u>30,186,540</u>	<u>42,352,000</u>	<u>29,724,296</u>	70.2%	-1.5%
Excess (Deficiency) of Revenues Over Expenditures	<u>(3,997,472)</u>	<u>(1,361,900)</u>	<u>(488,884)</u>		87.8%
Net to Fund	<u>(3,997,472)</u>	<u>(1,361,900)</u>	<u>(488,884)</u>		87.8%



Lane Transit District
General Fund
Comparative Balance Sheets
March 31, 2013 and June 30, 2012
Unaudited

	Current Balance	Balance 06/30/12
ASSETS		
Cash & Investments	\$ 12,406,448	\$ 11,022,021
Receivables	2,595,890	4,702,531
Accrued Payroll Taxes Receivable	5,344,000	5,344,000
Due from Other Governments	523,573	515,160
Due from Other Funds	-	462,573
Inventory of Parts and Supplies	2,899,183	2,750,860
Prepaid Expenses	414,954	678,562
Deposits	60,000	90,000
Property, Plant and Equipment		
Net of Accumulated Depreciation	122,613,660	122,613,660
Contribution in excess of ARC	1,006,960	1,006,960
Total Assets	<u>\$ 147,864,668</u>	<u>\$ 149,186,327</u>
LIABILITIES		
Accounts Payable	\$ 216,304	\$ 1,129,583
Accrued Payroll Related Payable	842,311	739,797
Unearned Revenue	149,647	125,860
Liability Claims/Other Payable	928,233	974,029
CAL/Sick Accrual	3,499,425	3,499,425
Net OPEB Obligation	2,488,640	2,488,640
Total Liabilities	<u>8,124,560</u>	<u>8,957,334</u>
FUND BALANCE		
Investment in Fixed Assets	39,130,442	39,130,442
Contributed Capital	102,876,471	102,876,471
Fund Balance Restricted to Assets	<u>142,006,913</u>	<u>142,006,914</u>
Fund Balance	(1,777,921)	9,433,177
Excess (Deficiency) of Revenues Over Expenditures	<u>(488,884)</u>	<u>(11,211,098)</u>
Ending Fund Balance	<u>(2,266,805)</u>	<u>(1,777,921)</u>
Total Reserves & Fund Balances	<u>139,740,108</u>	<u>140,228,993</u>
Total Liabilities & Fund Balance	<u>\$ 147,864,668</u>	<u>\$ 149,186,327</u>



Lane Transit District
Accessible Services Fund
Comparative Balance Sheets
March 31, 2013 and June 30, 2012
Unaudited

	Current Balance	Balance 6/30/2012
ASSETS		
Cash & Investments	\$ 164,125	\$ -
Receivables	176,922	293,953
Grants Receivable	<u>18,955</u>	<u>643,629</u>
Total Assets	<u><u>\$ 360,002</u></u>	<u><u>\$ 937,582</u></u>
LIABILITIES		
Accounts Payable	\$ 40,194	\$ 184,379
Due to Other Funds	-	462,573
Unearned Revenue	<u>67,876</u>	<u>-</u>
Total Liabilities	<u>108,070</u>	<u>646,952</u>
RESERVES & BALANCES		
Fund Balance	290,630	298,795
Excess (Deficiency) of Revenues Over Expenditures	<u>(38,698)</u>	<u>(8,165)</u>
Ending Fund Balance	<u>251,932</u>	<u>290,630</u>
Total Liabilities & Fund Balances	<u><u>\$ 360,002</u></u>	<u><u>\$ 937,582</u></u>



**Lane Transit District
Medicaid Fund
Comparative Balance Sheets
March 31, 2013 and June 30, 2012
Unaudited**

	Current Balance	Balance 6/30/2012
ASSETS		
Cash & Investments	\$ 239,280	\$ 540,944
Receivables	<u>496,381</u>	<u>351,732</u>
Total Assets	<u>\$ 735,661</u>	<u>\$ 892,676</u>
LIABILITIES		
Accounts Payable	\$ 24,995	\$ 66,825
Medicaid Medical Reserves	<u>467,790</u>	<u>625,175</u>
Total Liabilities	<u>492,785</u>	<u>692,000</u>
RESERVES & BALANCES		
Fund Balance	200,676	151,801
Excess (Deficiency) of Revenues Over Expenditures	<u>42,200</u>	<u>48,875</u>
Ending Fund Balance	<u>242,876</u>	<u>200,676</u>
Total Liabilities & Fund Balances	<u>\$ 735,661</u>	<u>\$ 892,676</u>



Lane Transit District
Capital Projects Fund
Comparative Balance Sheets
March 31, 2013 and June 30, 2012
Unaudited

	Current Balance	Balance 06/30/12
ASSETS		
Cash & Investments	\$ 8,020,713	\$ 1,732,686
Accounts Receivable	6,500	15,676
Grants Receivable	<u>22,960</u>	<u>1,653,169</u>
Total Assets	<u>\$ 8,050,173</u>	<u>\$ 3,401,531</u>
LIABILITIES		
Accounts Payable	\$ 338,888	\$ 202,899
Retainage Payable	7,240	7,208
Unearned Revenue	<u>5,897,993</u>	<u>1,674,630</u>
Total Liabilities	<u>6,244,121</u>	<u>1,884,737</u>
RESERVES & BALANCES		
Fund Balance	1,516,794	952,723
Excess (Deficiency) of Revenues Over Expenditures	<u>289,258</u>	<u>564,071</u>
Ending Fund Balance	<u>1,806,052</u>	<u>1,516,794</u>
Total Liabilities & Fund Balances	<u>\$ 8,050,173</u>	<u>\$ 3,401,531</u>

**Lane Transit District
General Fund
Schedule of Resources and Requirements
For the Period 3/01/2013 - 3/31/2013
Unaudited**

	Annual Budget	Current Month			Year to Date		
		Budget	Actual	Variance	Budget	Actual	Variance
Resources							
Beginning Working Capital	10,306,300	-	-	-	10,306,300	12,456,000	2,149,700
Passenger Fares	4,456,900	375,480	359,506	(15,974)	3,347,020	3,249,561	(97,459)
Group Pass	2,740,300	180,000	145,240	(34,760)	1,990,800	1,863,494	(127,306)
Advertising	279,100	23,500	-	(23,500)	211,500	191,000	(20,500)
Special Service	572,500	1,000	-	(1,000)	531,150	309,320	(221,830)
Miscellaneous	134,800	5,670	1,402	(4,268)	89,130	388,147	299,017
Payroll Tax (cash basis)	24,046,500	300,000	104,220	(195,780)	17,835,000	18,150,127	315,127
Self-employment Tax (cash basis)	1,672,800	150,000	113,375	(36,625)	385,000	404,119	19,119
State-in-Lieu (accrual basis)	1,820,000	450,000	523,573	73,573	1,320,000	1,417,149	97,149
Operating Grants	5,192,200	445,180	-	(445,180)	3,886,620	3,164,278	(722,342)
Interest Income	60,000	5,000	7,167	2,167	45,000	55,926	10,926
Proceeds From Sale of Assets	15,000	-	-	-	13,000	42,291	29,291
Total General Fund Resources	51,296,400	1,935,830	1,254,483	(681,347)	39,960,520	41,691,412	1,730,892
Requirements							
General Administration	664,400	51,092	41,224	9,868	503,943	450,591	53,352
Government Relations	128,100	6,140	4,915	1,225	109,660	100,216	9,444
Finance	1,174,900	89,165	80,164	9,001	907,985	942,380	(34,395)
Information Technologies	1,380,700	86,661	80,185	6,476	1,119,779	998,141	121,638
Human Resources	1,005,100	80,287	53,543	26,744	764,883	625,175	139,708
Service Planning	461,800	35,894	34,978	916	353,646	343,785	9,861
Marketing	593,700	34,806	52,951	(18,145)	458,354	429,380	28,974
Graphics	159,400	12,073	23,156	(11,083)	119,407	127,752	(8,345)
Accessible Services	137,600	9,976	5,972	4,004	107,784	117,901	(10,117)
Customer Service Center	535,600	44,352	41,935	2,417	402,388	431,175	(28,787)
Planning & Development	386,000	28,131	21,590	6,541	300,379	294,023	6,356
<i>point2point Solutions</i>	1,042,700	84,286	41,622	42,664	807,574	599,840	207,734
Facilities Services	1,890,800	154,451	103,523	50,928	1,427,459	1,425,807	1,652
Transit Operations	18,158,100	1,502,649	1,362,427	140,222	13,651,741	13,080,113	571,628
Maintenance	9,115,600	755,476	545,226	210,250	6,850,284	5,674,372	1,175,912
Insurance / Liability Costs	1,416,200	118,020	120,212	(2,192)	1,062,180	895,016	167,164
Total Operating Requirements	38,250,700	3,093,459	2,613,623	479,836	28,947,446	26,535,667	2,411,779
Accessible Services Transfer	2,501,300	208,440	276,845	(68,405)	1,875,960	1,588,629	287,331
Capital Projects Transfer	1,600,000	-	-	-	1,600,000	1,600,000	-
Reserve-Operating Contingency	1,000,000	-	-	-	-	-	-
Reserve-Self-insurance and Risk	1,000,000	-	-	-	-	-	-
Reserve-Working Capital	6,944,400	-	-	-	-	-	-
Total Non-Operating Requirements	13,045,700	208,440	276,845	(68,405)	3,475,960	3,188,629	287,331
Total General Fund Requirements	51,296,400	3,301,899	2,890,468	411,431	32,423,406	29,724,296	2,699,110
Resources Less Requirements	-				7,537,114	11,967,116	



Lane Transit District
Accessible Services Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
For the Period 3/1/2013 - 3/31/2013
Unaudited

				Percent of Year	75.0%
	Adopted Budget	YTD Actual	Current Month Actual	Variance	YTD % of Budget
Revenues & Other Sources					
State Special Transp Funds - In District	473,000	288,410	20,476	(184,590)	61.0%
State Special Transp Funds - Out of District	-	49,038	-	49,038	NA
State Special Transp Funds - Administration	-	-	-	-	NA
Special Transportation Operating	-	41,886	-	41,886	NA
Federal Grants - 5310	1,528,500	898,359	-	(630,141)	58.8%
Federal Grants - 5311	154,900	73,768	-	(81,132)	47.6%
Federal Grants - 5316 JARC	25,000	114,869	-	89,869	459.5%
Federal Grants - 5317 New Freedom	152,000	-	-	(152,000)	0.0%
Other Federal Grants	704,100	608,397	-	(95,703)	86.4%
Other State Grants	60,300	-	-	(60,300)	0.0%
Farebox	319,500	245,186	27,258	(74,314)	76.7%
Local Grants	90,300	67,500	-	(22,800)	74.8%
Miscellaneous	-	50	-	50	NA
Transfer from General Fund	2,501,300	1,588,629	276,845	(912,671)	63.5%
Total Revenues	<u>6,008,900</u>	<u>3,976,092</u>	<u>324,579</u>	<u>(2,032,808)</u>	66.2%
Expenditures & Other Uses					
Eugene-Springfield Based Services					
ADA RideSource	4,989,600	3,351,602	294,944	1,637,998	67.2%
Mental Health & Homeless	86,600	51,547	-	35,053	59.5%
Travel Training & Host	130,000	101,498	12,383	28,502	78.1%
Job Access/Reverse Commute (JARC)	-	-	-	-	NA
Total Eugene-Springfield Based Services	<u>5,206,200</u>	<u>3,504,647</u>	<u>307,327</u>	<u>1,701,553</u>	67.3%
Rural Lane County Services					
South Lane	104,000	39,803	1,479	64,197	38.3%
Florence	172,000	120,117	14,454	51,883	69.8%
Oakridge	188,000	125,388	2,325	62,612	66.7%
Total Rural Lane County Services	<u>464,000</u>	<u>285,308</u>	<u>18,258</u>	<u>178,692</u>	61.5%
Mobility Management	170,000	105,013	1,246	64,987	61.8%
Veterans Transportation	-	16,570	871	-	NA
Lane County Coordination	168,700	103,252	7,204	65,448	61.2%
Transfer to Capital Fund	40,000	-	-	40,000	0.0%
Contingency	176,300	-	-	176,300	0.0%
Total Accessible Services Expenditures	<u>6,225,200</u>	<u>4,014,790</u>	<u>334,906</u>	<u>2,226,980</u>	64.5%
Unreserved Fund Balance					
Change to Fund Balance	(216,300)	(38,698)			
Beginning Balance	216,300	290,630			
Ending Balance	<u>\$ -</u>	<u>\$ 251,932</u>			



Lane Transit District
Medicaid Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
For the Period 3/1/2013 - 3/31/2013
Unaudited

	Adopted Budget	YTD Actual	Current Month Actual	Percent of Year Variance	75.0% YTD % of Budget
Revenues & Other Sources					
Medicaid	4,521,100	3,477,406	379,463	(1,043,694)	76.9%
Medicaid Non-Medical	419,800	432,539	47,377	12,739	103.0%
State Special Transportation Fund (STF) Operating	88,200	-	-	(88,200)	0.0%
State Discretionary Funds	32,200	32,191	-	(9)	100.0%
Miscellaneous	-	-	-	-	N/A
Total Revenues	<u>5,061,300</u>	<u>3,942,135</u>	<u>426,840</u>	<u>(1,119,165)</u>	77.9%
Expenditures & Other Uses					
Medicaid Medical Service					
Services	3,735,400	2,906,246	325,120	829,154	77.8%
Mobility Management	43,700	38,953	414	4,747	89.1%
RideSource Call Center Administration	574,100	404,611	-	169,489	70.5%
Lane Transit District Administration	<u>167,900</u>	<u>108,708</u>	<u>10,799</u>	<u>59,192</u>	64.7%
Total Medicaid Medical (NEMT)	<u>4,521,100</u>	<u>3,458,518</u>	<u>336,333</u>	<u>1,062,582</u>	76.5%
Medicaid Non-Medical (Waivered) Service					
Services	324,700	277,284	31,700	47,416	85.4%
Mobility Management	17,400	14,571	210	2,829	83.7%
Grant program match requirements	191,500	145,825	17,795	45,675	76.1%
RideSource Call Center Administration	-	-	-	-	N/A
Lane Transit District Administration	<u>6,600</u>	<u>3,737</u>	<u>69</u>	2,863	56.6%
Total Medicaid Non-Medical (Waivered)	<u>540,200</u>	<u>441,417</u>	<u>49,773</u>	<u>98,783</u>	81.7%
Total Medicaid Fund Expenditures	<u>5,061,300</u>	<u>3,899,935</u>	<u>386,106</u>	<u>1,161,365</u>	77.1%
Unreserved Fund Balance					
Change to Fund Balance	-	42,200			
Beginning Balance	<u>151,800</u>	<u>200,676</u>			
Ending Balance	<u>151,800</u>	<u>242,876</u>			



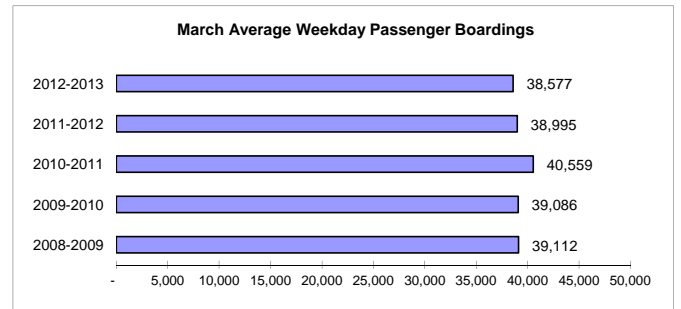
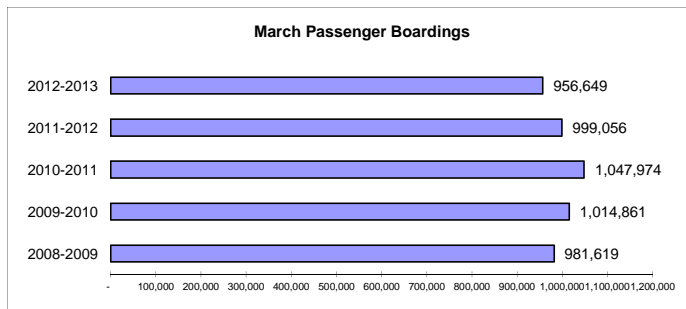
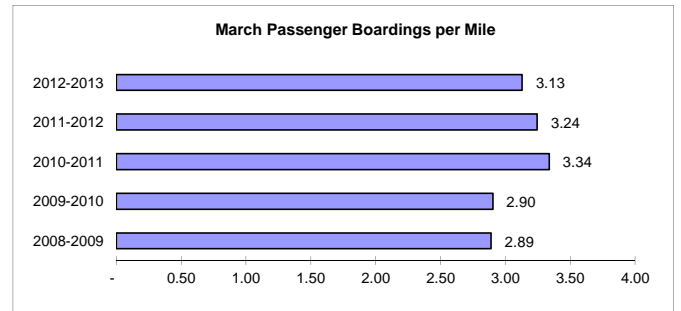
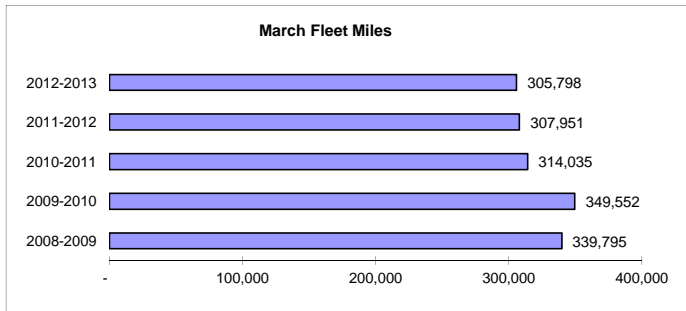
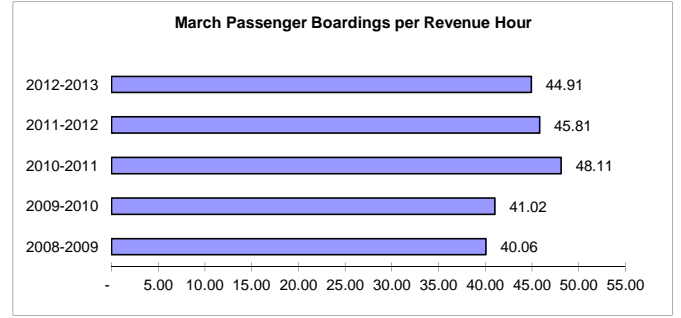
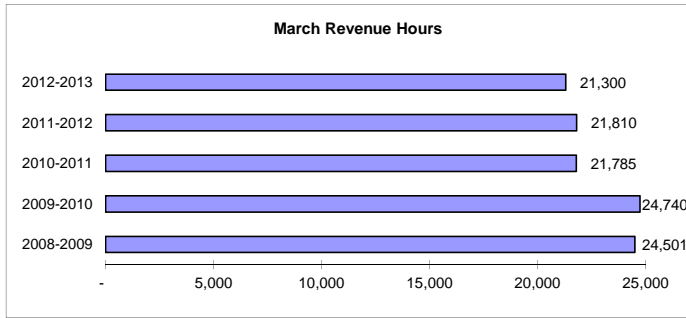
Lane Transit District
Capital Projects Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
For the Period 3/1/2013 - 3/31/2013
Unaudited

Percent of Year **75.0%**

	Adopted Budget	YTD Actual	Current Month Actual	Variance	YTD % of Budget
Revenues & Other Sources					
Federal Grant Income					
Formula Funds (Section 5307)	4,663,700	516,085	-	(4,147,615)	11.1%
American Recovery & Reinvestment Act (ARRA)	69,400	66,306	-	(3,094)	95.5%
Discretionary Funds	18,410,900	78,062	-	(18,332,838)	0.4%
Other Funds	-	-	-	-	N/A
Total Federal Grants	<u>23,144,000</u>	<u>660,453</u>	<u>-</u>	<u>(22,483,547)</u>	2.9%
Connect Oregon	-	-	-	-	N/A
Other State Grant Income	3,934,300	-	-	(3,934,300)	0.0%
Other Local Funds	-	3,000	-	3,000	N/A
Miscellaneous Income	-	200	-	200	N/A
Transfer from General Fund	1,600,000	1,600,000	-	-	100.0%
Transfer from Accessible Services Fund	40,000	-	-	(40,000)	0.0%
Total Resources	<u>28,718,300</u>	<u>2,263,653</u>	<u>-</u>	<u>(26,454,647)</u>	7.9%
Expenditures					
Grant Paid Capital					
EmX					
Gateway EmX Extension	2,080,000	120,369	21,638	1,959,631	5.8%
West Eugene EmX Extension	18,280,800	346,845	24,840	17,933,955	1.9%
Main Street/McVay EmX Extension	937,500	17,247	2,256	920,253	1.8%
Total EmX	<u>21,298,300</u>	<u>484,460</u>	<u>48,733</u>	<u>20,813,840</u>	2.3%
Revenue Rolling Stock	125,000	-	-	125,000	0.0%
PBI/Facilities	2,791,800	763,422	54,000	2,028,378	27.3%
Software & Hardware	3,080,800	355,243	36,089	2,725,557	11.5%
Intelligent Transportation Systems	526,600	17,900	774	508,700	3.4%
Transit Security Projects	652,600	285,118	129,707	367,482	43.7%
Bus Related Equipment	-	-	-	-	N/A
Miscellaneous Equipment	305,000	5,206	487	299,794	1.7%
Communications	80,000	-	-	80,000	0.0%
Shop Equipment	78,500	40,859	5,961	37,641	52.1%
Support Vehicles	60,000	19,763	-	40,238	32.9%
Accessible Services Vehicles	200,000	2,423	90	197,577	1.2%
Budgeted for Capital Contingency/Reserves	564,100	-	-	564,100	0.0%
Total Expenditures	<u>29,762,700</u>	<u>1,974,395</u>	<u>275,841</u>	<u>27,788,305</u>	6.6%
Unreserved Fund Balance					
Change to Fund Balance	(1,044,400)	289,258			
Beginning Fund Balance	<u>1,044,400</u>	<u>1,516,794</u>			
Ending Fund Balance	<u>-</u>	<u>1,806,052</u>			

LANE TRANSIT DISTRICT
March 2013 Performance Report
16-April-2013

Performance Measure	Prior			Current			Current		
	Current Month	Year's Month	% Change	Current Y-T-D	Previous Y-T-D	% Change	Current 12 Month	Prior 12 Month	% Change
Fixed Route Service									
Passenger Boardings	956,649	999,056	- 4.2%	8,264,845	8,321,776	- 0.7%	11,406,193	11,393,628	+ 0.1%
Mobility Assisted Riders	11,897	9,581	+ 24.2%	101,952	88,771	+ 14.8%	135,355	116,666	+ 16.0%
Average Passenger Boardings:									
Weekday	38,577	38,995	- 1.1%	37,546	37,657	- 0.3%	38,795	38,729	+ 0.2%
Saturday	19,404	20,009	- 3.0%	18,619	18,289	+ 1.8%	19,337	18,735	+ 3.2%
Sunday	9,903	10,277	- 3.6%	9,951	9,818	+ 1.3%	10,132	9,884	+ 2.5%
Monthly Revenue Hours	21,300	21,810	- 2.3%	184,487	184,313	+ 0.1%	247,654	245,823	+ 0.7%
Boardings Per Revenue Hour	44.9	45.8	- 2.0%	44.80	45.15	- 0.8%	46.06	46.35	- 0.6%
Weekly Revenue Hours	4,932	4,914	+ 0.4%	4,838	4,777	+ 1.3%	4,858	4,781	+ 1.6%
Weekdays	21	22		190	192		254	256	
Saturdays	5	5		39	41		52	54	
Sundays	5	4		40	37		53	50	
Passenger Revenues & Sales									
Total Passenger Revenues	\$504,646	\$523,526	- 3.6%	\$5,112,954	\$4,968,595	+ 2.9%	\$6,899,375	\$6,900,960	- 0.0%
Average Passenger Fare	\$0.528	\$0.524	+ 0.7%	\$0.62	\$0.60	+ 3.6%	\$0.60	\$0.61	- 0.1%
Farebox Revenue	\$166,631	\$170,583	- 2.3%	\$1,582,869	\$1,546,280	+ 2.4%	\$2,109,040	\$2,011,729	+ 4.8%
Adult Pass	2,166	1,985	+ 9.1%	18,867	17,755	+ 6.3%	25,092	24,722	+ 1.5%
Youth Pass	1,196	979	+ 22.2%	8,685	6,979	+ 24.4%	11,669	7,366	+ 58.4%
Reduced Fare Pass	1,257	1,158	+ 8.5%	11,092	9,877	+ 12.3%	14,534	13,027	+ 11.6%
Adult 3 Month Pass	86	81	+ 6.2%	654	822	- 20.4%	880	1,051	- 16.3%
Youth 3 Month Pass	68	97	- 29.9%	656	702	- 6.6%	780	714	+ 9.2%
Reduced Fare 3 Month Pass	74	63	+ 17.5%	526	516	+ 1.9%	727	682	+ 6.6%
Adult 10-Ride Ticket Book	969	-	+ 0.0%	8,559	-	+ 0.0%	8,559	-	+ 0.0%
Half-Fare 10-Ride Ticket Book	299	-	+ 0.0%	2,144	-	+ 0.0%	2,144	-	+ 0.0%
Agency Adult 25-Day Pass Book	-	268	- 100.0%	556	2,130	- 73.9%	1,542	2,803	- 45.0%
Agency Half-Fare 25-Day Pass Book	-	12	- 100.0%	126	199	- 36.7%	212	309	- 31.4%
RideSource 10-Ride Ticket Book	514	607	- 15.3%	4,872	5,193	- 6.2%	6,606	6,664	- 0.9%
Fleet Services									
Fleet Miles	305,798	307,951	- 0.7%	2,620,799	2,659,035	- 1.4%	3,511,566	3,554,620	- 1.2%
Average Passenger Boardings/Mile	3.13	3.24	- 3.6%	3.15	3.13	+ 0.8%	3.25	3.21	+ 1.3%
Fuel Cost	\$257,795	\$312,568	- 17.5%	\$2,302,243	\$2,498,262	- 7.8%	\$3,169,305	\$3,391,394	- 6.5%
Fuel Cost Per Mile	\$0.843	\$1.015	- 16.9%	\$0.878	\$0.940	- 6.5%	\$0.903	\$0.954	- 5.4%
Repair Costs	\$238,874	\$227,384	+ 5.1%	\$1,724,496	\$1,916,087	- 10.0%	\$2,332,452	\$2,583,335	- 9.7%
Total Repair Cost Per Mile	\$0.781	\$0.738	+ 5.8%	\$0.658	\$0.721	- 8.7%	\$0.664	\$0.727	- 8.6%
Preventive Maintenance Costs	\$33,464	\$38,946	- 14.1%	\$299,869	\$292,904	+ 2.4%	\$395,490	\$391,820	+ 0.9%
Total PM Cost Per Mile	\$0.109	\$0.126	- 13.5%	\$0.114	\$0.110	+ 3.9%	\$0.113	\$0.110	+ 2.2%
Mechanical Road Calls	52	74	- 29.7%	496	652	- 23.9%	707	937	- 24.5%
Miles/Mech. Road Call	5,881	4,162	+ 41.3%	5,284	4,078	+ 29.6%	4,967	3,794	+ 30.9%
Special Mobility Service									
SMS Rides	15,342	15,171	+ 1.1%	139,844	143,571	- 2.6%	189,224	191,461	- 1.2%
SMS Ride Refusals	1	-	+ 0.0%	2	-	+ 0.0%	7	-	+ 0.0%
RideSource	6,786	7,680	- 11.6%	62,323	69,312	- 10.1%	85,766	92,216	- 7.0%
RideSource Refusals	-	-	+ 0.0%	1	-	+ 0.0%	6	-	+ 0.0%



Daily Ridership Recap March 2013

Date	Day	Service	Boardings	Mobility	Revenue	Daily
				Assisted Boardings	Hours	Productivity
3/1/2013	Friday	Weekday	45,205	521	843	53.62
3/2/2013	Saturday	Saturday	21,310	275	468	45.53
3/3/2013	Sunday	Sunday	11,088	168	242	45.82
3/4/2013	Monday	Weekday	45,412	545	865	52.50
3/5/2013	Tuesday	Weekday	44,830	429	868	51.65
3/6/2013	Wednesday	Weekday	45,157	418	846	53.38
3/7/2013	Thursday	Weekday	43,713	451	866	50.48
3/8/2013	Friday	Weekday	42,567	516	847	50.26
3/9/2013	Saturday	Saturday	21,331	367	491	43.44
3/10/2013	Sunday	Sunday	10,044	180	242	41.50
3/11/2013	Monday	Weekday	43,405	515	864	50.24
3/12/2013	Tuesday	Weekday	42,926	525	846	50.74
3/13/2013	Wednesday	Weekday	44,697	492	841	53.15
3/14/2013	Thursday	Weekday	43,366	436	841	51.56
3/15/2013	Friday	Weekday	42,609	544	841	50.66
3/16/2013	Saturday	Saturday	19,045	237	467	40.78
3/17/2013	Sunday	Sunday	10,234	148	244	41.94
3/18/2013	Monday	Weekday	39,775	468	875	45.46
3/19/2013	Tuesday	Weekday	38,607	402	888	43.48
3/20/2013	Wednesday	Weekday	37,258	395	839	44.41
3/21/2013	Thursday	Weekday	35,245	405	850	41.46
3/22/2013	Friday	Weekday	34,112	498	862	39.57
3/23/2013	Saturday	Saturday	17,248	252	461	37.41
3/24/2013	Sunday	Sunday	9,621	160	243	39.59
3/25/2013	Monday	Weekday	28,034	403	809	34.65
3/26/2013	Tuesday	Weekday	27,421	360	813	33.73
3/27/2013	Wednesday	Weekday	28,282	395	810	34.92
3/28/2013	Thursday	Weekday	28,008	395	811	34.54
3/29/2013	Friday	Weekday	29,484	468	811	36.36
3/30/2013	Saturday	Saturday	18,087	359	463	39.06
3/31/2013	Sunday	Sunday	8,528	170	243	35.09
Totals			956,649	11,897	21,300	44.91

