



LANE TRANSIT DISTRICT BOARD OF DIRECTORS FINANCE COMMITTEE MEETING

Tuesday, September 12, 2023
5:30 p.m. – 6:30 p.m.

IN-PERSON & VIRTUAL MEETING

LTD Board Room
3500 E. 17th Avenue, Eugene
(Directions below)

Zoom: Link to watch live and provide public participation provided on the web calendar at www.LTD.org.

Broadcasting: Watch live (no participation) on channel 21 or via link: <https://metrotv.ompnetwork.org/>

AGENDA

ITEM	Time	Pg
I. CALL TO ORDER	5:30 p.m.	
II. ROLL CALL		
<input type="checkbox"/> Susan Cox (chair) <input type="checkbox"/> Gino Grimaldi (vice chair) <input type="checkbox"/> Lawrence Green		
III. COMMENTS FROM THE CHAIR		
IV. AUDIENCE PARTICIPATION	5:35 p.m.	
<i>Public Comment Note:</i> The Committee sets aside time at the beginning of the meeting for members of the public to provide public comment. We appreciate hearing from the public and encourage use of this opportunity. Comments are directed to the Committee. If a Committee member has a clarifying question, it will be directed to staff when the person testifying has completed his/her comments. Public testimony is limited to three (3) minutes per community member. Testimony may be provided via e-mail at clerk@ltd.org . Public testimony is limited to three (3) minutes per community member. A timer will be displayed on the screen and will beep when the three (3) minutes is up.		
V. ITEMS FOR ACTION		
VI. ITEMS FOR BOARD RECOMMENDATION		
A. CONTRACT NO. 2014-07 TRAPEZE-VONTAS Scott Sorensen, IT Manager	10 minutes	3
VII. ITEMS FOR INFORMATION		
A. COMMUNITY INVESTMENT PLAN OVERVIEW Matt Imlach, Director of Development	15 minutes	17
B. PAYROLL TAX SCHEDULE Pam Strutz, Director of Finance	5 minutes	36
C. OVERVIEW OF STIF REQUIREMENTS Pam Strutz, Director of Finance	5 minutes	57
D. GRANTS OVERVIEW Pam Strutz, Director of Finance	5 minutes	59
VIII. ITEMS FOR ACTION OR INFORMATION AT A FUTURE MEETING		

Attached is a list of action, recommendation, or information items that will be included on the agenda for future meetings.

IX. ADJOURNMENT

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

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

Bus:

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

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

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

Parking: Parking is available for free in the parking lot at the front of the building on 17th Avenue.



AGENDA ITEM SUMMARY

DATE OF MEETING: September 12, 2023

ITEM TITLE: CONTRACT NO. 2014-07 TRAPEZE-VONTAS

PREPARED BY: Scott Sorensen, IT Manager

CHIEF OFFICER: Jameson Auten, Chief Executive Officer/General Manager

ACTION REQUESTED: Committee Approval with Board Recommendation

PURPOSE: To authorize the General Manager to execute a contract with Vontas, through amending an existing agreement, for upgrade and enhancement of the District's Computer Aided Dispatch (CAD) and Automatic Vehicle Location (AVL) onboard bus Intelligent Transportation Systems (ITS).

DESCRIPTION: LTD's CAD-AVL system is part of our mission critical operations, including Operations and Fleet; communications with operators; monitoring real-time vehicle locations; and General Transit Feed Specification (GTFS) data. The system also provides functionality we use to manage the daily operations of vehicle fleet including communications between operators and dispatch operations; monitoring service in real time; vehicle locations; GTFS data that feeds to Google Maps; automatic stop announcements; importing schedule data and tracking adherence; mobile data terminals in vehicles; and the LTD website as well as other applications. In short, the system encompasses most of the technology needed to move our vehicles and passengers effectively in our community.

BENEFITS LTD WILL REALIZE:

- Allow for enhanced integration of various ITS systems including scheduling, service planning, and fare collection systems.
- Providing greater efficiencies with these systems and in the administration of them.
- Move to a system that is standardized to industry best practices is more predictable and maintainable and releases many single points of failure.
- Reduce the time, money, and effort it takes to service on-vehicle devices, providing faster deployment times and a progressive move towards automation.
- Moving away from our current environment which is highly customized and dependent on organizational/tribal knowledge.
- The upgraded system will streamline many aspects of our operations and give our dispatch and operators new abilities to work more efficiently.

BACKGROUND: The LTD teams from ITS, Operations, and Fleet identified requirements to maintain necessary continuity of the bus services, maintenance, and key to day to day operations functionality by replacing and upgrading older and aging technology infrastructure. Due to the need for fit and compatibility to a very specific system of tools which run the intelligent systems existing at LTD, a sole source direct award was determined appropriate for adding to the current Vontas contract under the Trapeze Master Services Agreement. Procurement Staff reviewed this request and found it fit in consideration of the provision: *"efficient utilization of existing goods requires acquiring compatible goods or services"* et seq ORS279B.075, (2). Per LTD Policy, ORS 279A.065, 279B.075, and OAR 137-047-0275.

CONSIDERATIONS: The funding is set under grant number 21-24-0142 and GL 030.815.00.87413. The total project is estimated at \$804,000.00. This upgrade is a foundational part of our overall ITS upgrade efforts. Additional ITS upgrade projects include our Mobile Video (onboard vehicle video) replacement project; radio and radio network enhancements; on-vehicle Cellular modems upgrade; and TransitMaster system upgrades. Together these upgrades/enhancements will provide Operations, Planning, Fleet and Operators with updated and enhanced

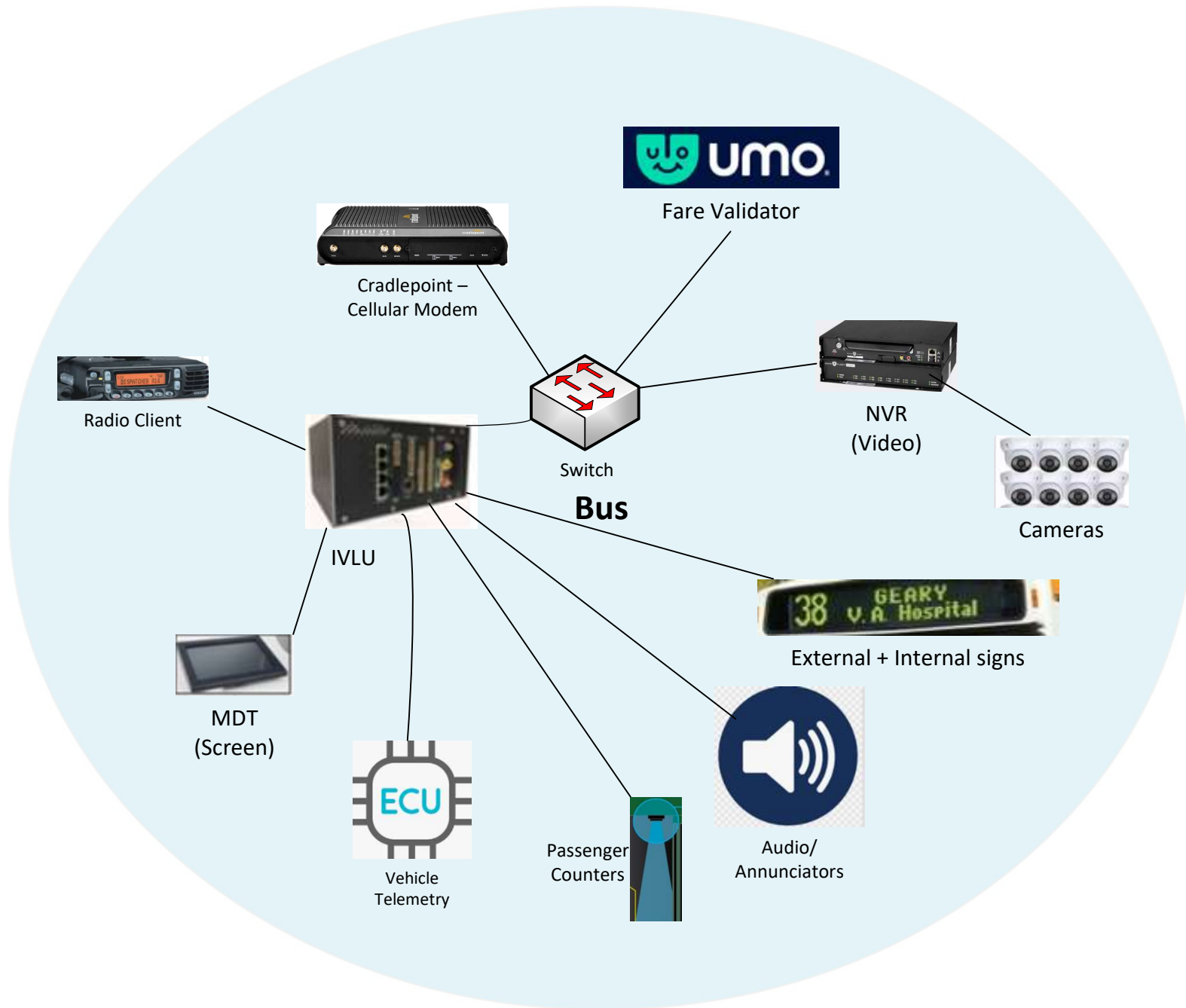
capabilities to better serve our riders and our community. The CAD-AVL upgrade and Synchronization project is a key piece of this overall effort and will synergize these systems and leverage our overall investment in them.

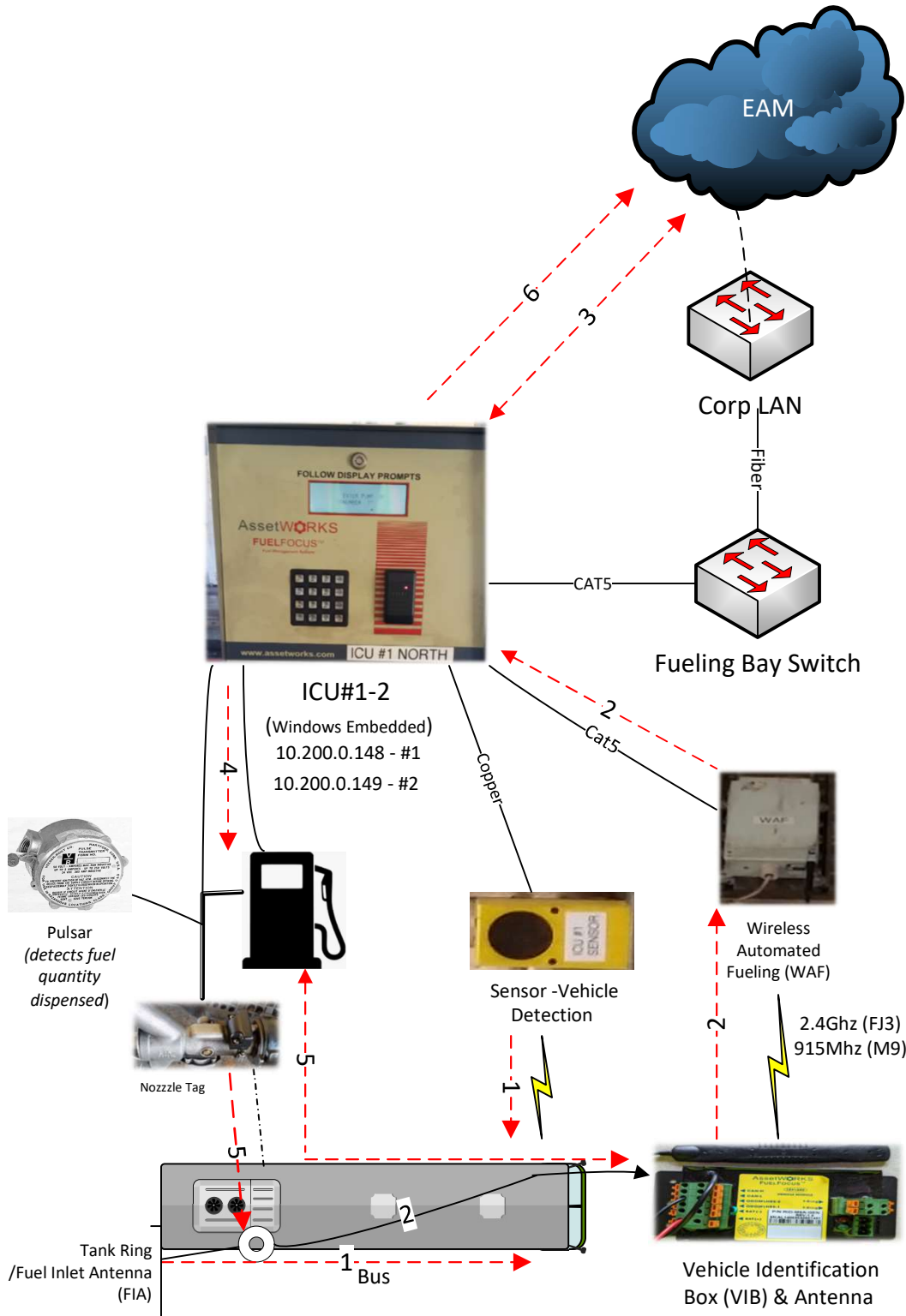
ALTERNATIVES: The Finance Committee could (1) deny approval of contract; requesting that staff review or re-initiate a request for proposals, or (2) request LTD to look into other alternatives

SUPPORTING DOCUMENTATION:

- 1) CAD-AVL and ITS Topologies for Board 9-2023

PROPOSED MOTION: None. Information only.



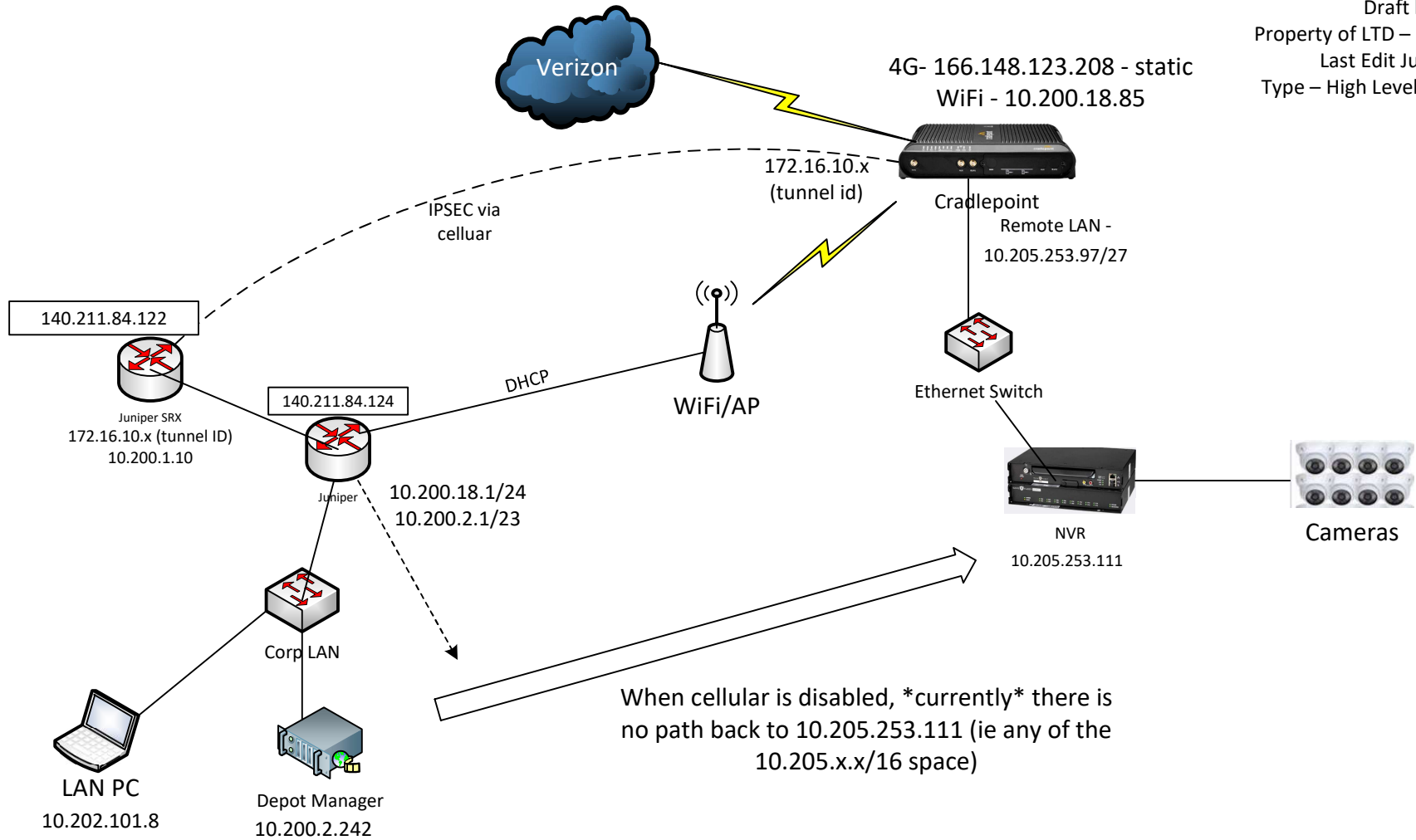


Fueling Process

1. Bus enters fueling depot. The vehicle sensor (ultrasonic proximity) detects the bus - triggers ICU to count fluid when pumping begins.
2. WAF picks up on VIB signal and creates EAM record entry. Upon pump nozzle insertion, VIB sends data to ICU, through WAF. Data being sent can include date, time, vehicle ID number, odometer, hour reading, gallons of fuel received, location and pump # & employee ID.
FJ3 = 2.4Ghz
M9 = 915Mhz ('locks' in connection to first WAF it connects to)
3. Operator scans ID card, which is immediately authenticated against Trapeze EAM DB.
4. The ICU, based on this scan and data from EAM, authorizes pump to dispense specific fuel type.
Nozzle is in sleep mode, unless activated by VIB (though ICU). Nozzle tag is battery powered. Primary function of nozzle tag and tank ring is to identify pump and allow fueling to begin. Connection type is copper wire (12AWG wire) Pump <-> ICU
5. Bus is fueled. Operator disconnects Nozzle and drives out from depot. Ultrasonic sensor shuts off the reels.
6. Data collected from fueling is sent to EAM

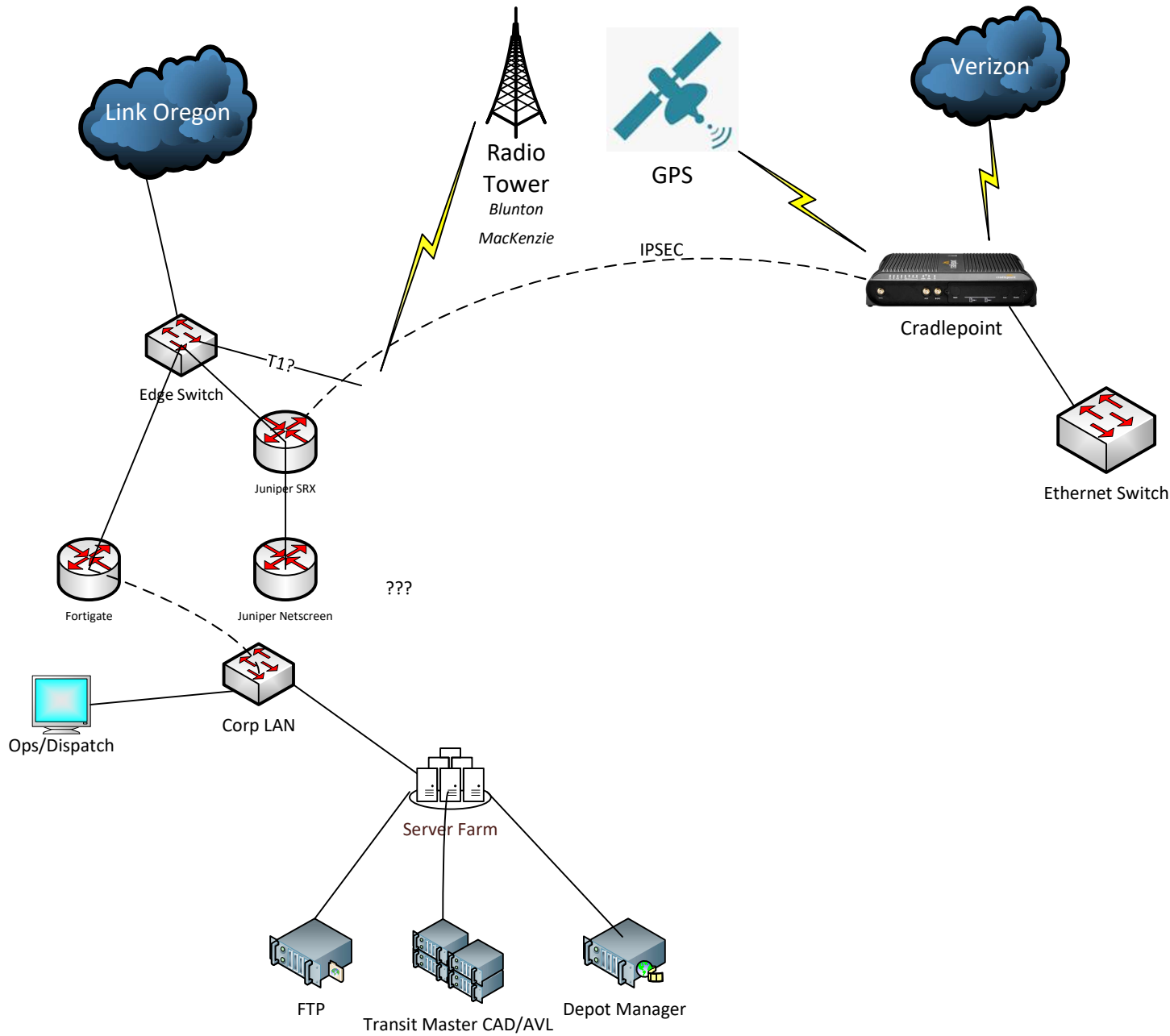
Legend

- VIB – Vehicle Identification box
- FIA – Fuel Inlet Antenna
- ICU – Island Control Unit
- WAF – Wireless Automated Fueling (antenna)
- EAM DB – Enterprise Asset Manager Database
- LAN – Local Area Network (LTD corporate)
- FJ3– FleetJournal 3 or FJ3WAF – newer type of VIB
- M9-GEN WAF – older type of VIB
- Vehicle Sensor – uses sound waves to detect vehicle





LTD ITS Network
Draft by Josh Flick
Property of LTD – Confidential
Last Edit April 18th, 2022
Type – High Level Conceptual

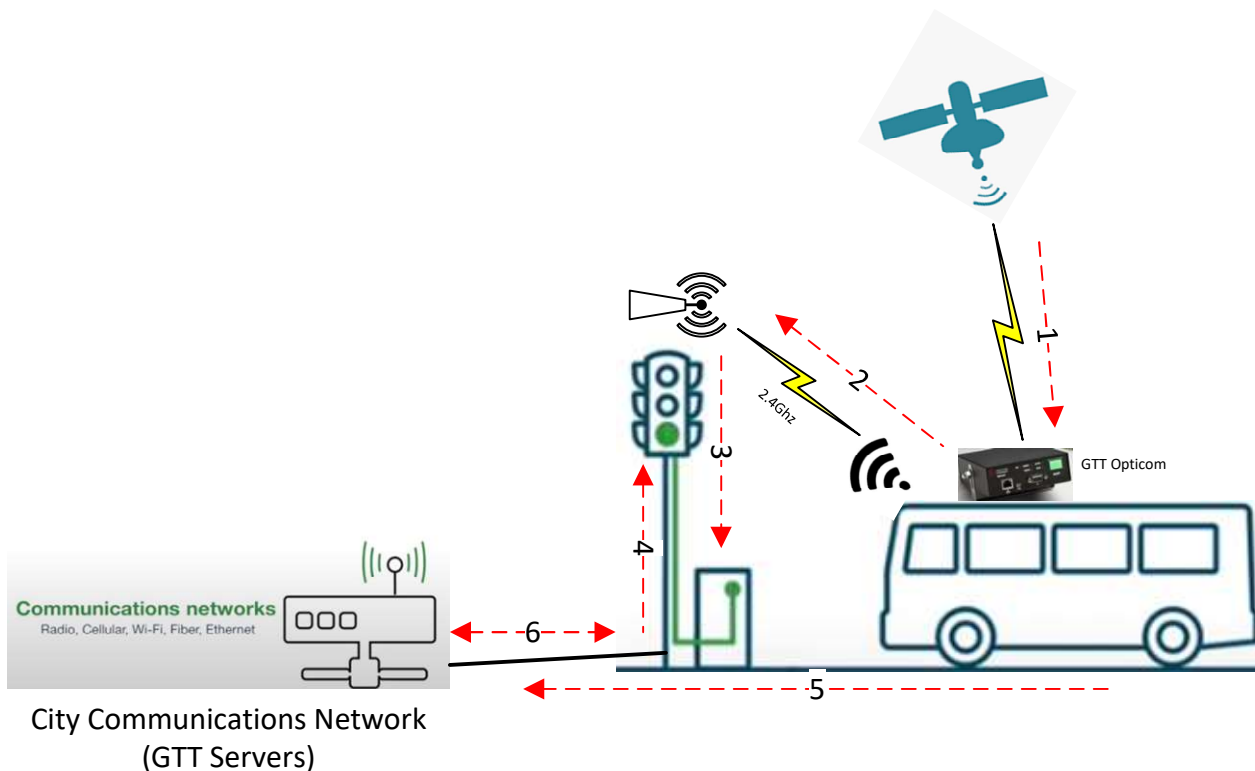


Signs

TRANSIT SIGNAL PRIORITY TSP

LTD Transit Signal Priority System
 Draft by Josh Flick
 Property of LTD – Confidential
 Last Edit May 16th, 2022
 Type – High Level Conceptual

1. GPS data is sent to GTT Opticom electronic device on Bus in real time
2. Bus identification information (bus #), GPS data, and signal priority request is sent via 2.4Ghz Antenna TO 2.4Ghz antenna mounted at the intersection
3. In a pedestal or cabinet nearby, priority request is received (once triggered by the driver) and processed according to rules established with the city.
4. Signal request changes light to green
5. Bus proceeds through intersection
6. City traffic center monitors requests, location data and network health from their own network



Notes

- This is a 'closed' system from the network perspective for LTD
- Emergency Vehicles have higher priority than LTD vehicles
- The GTT can be updated via Opticom software. Updates are published about once a year



LTD GTFS Infrastructure

Draft by Josh Flick

Property of LTD – Confidential

OCT 3rd, 2022

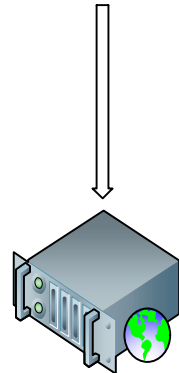
Type – High Level Conceptual

LTD Website



Google Maps Transit

<https://partnerdash.google.com/partnerdash>



<http://feed.ltd.org/gtfs-realtime/gtfs>

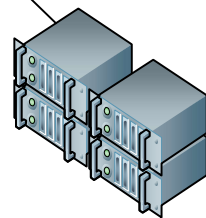
LTD Web Server

EmX West Departures 9/17/2017 - 10:30 AM			
Route	Destination	Time	
EmX	Commerce	10:42 AM	
EmX	Commerce	11:12 AM	

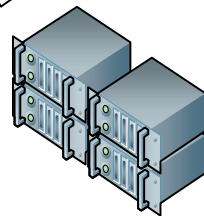
Station Real Time Signs



Bus – Transmits Live Route and Location Data



Transit Master



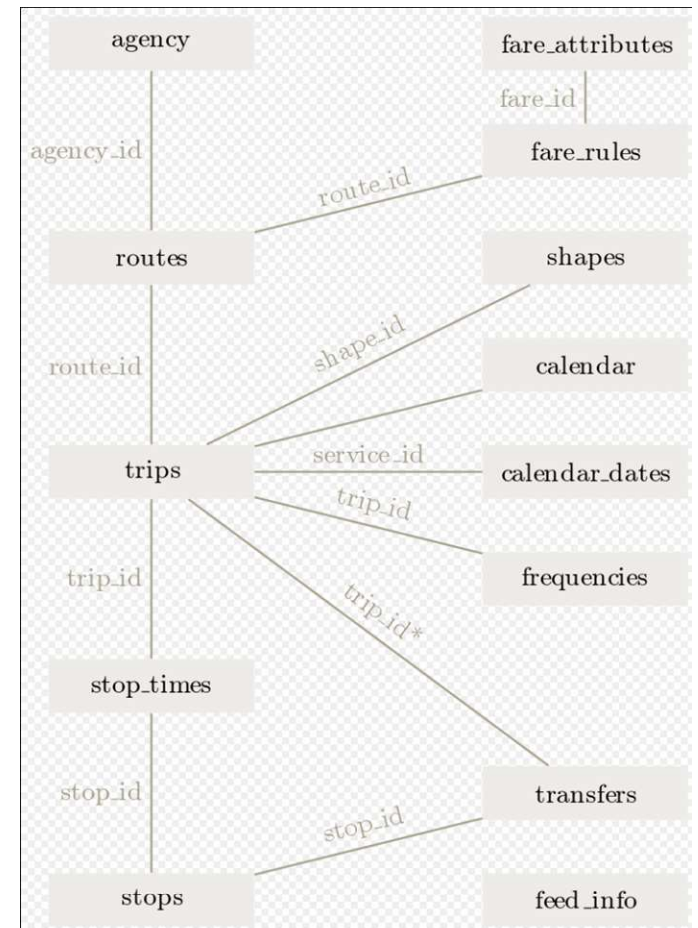
TM-TMDATA/HASTUS

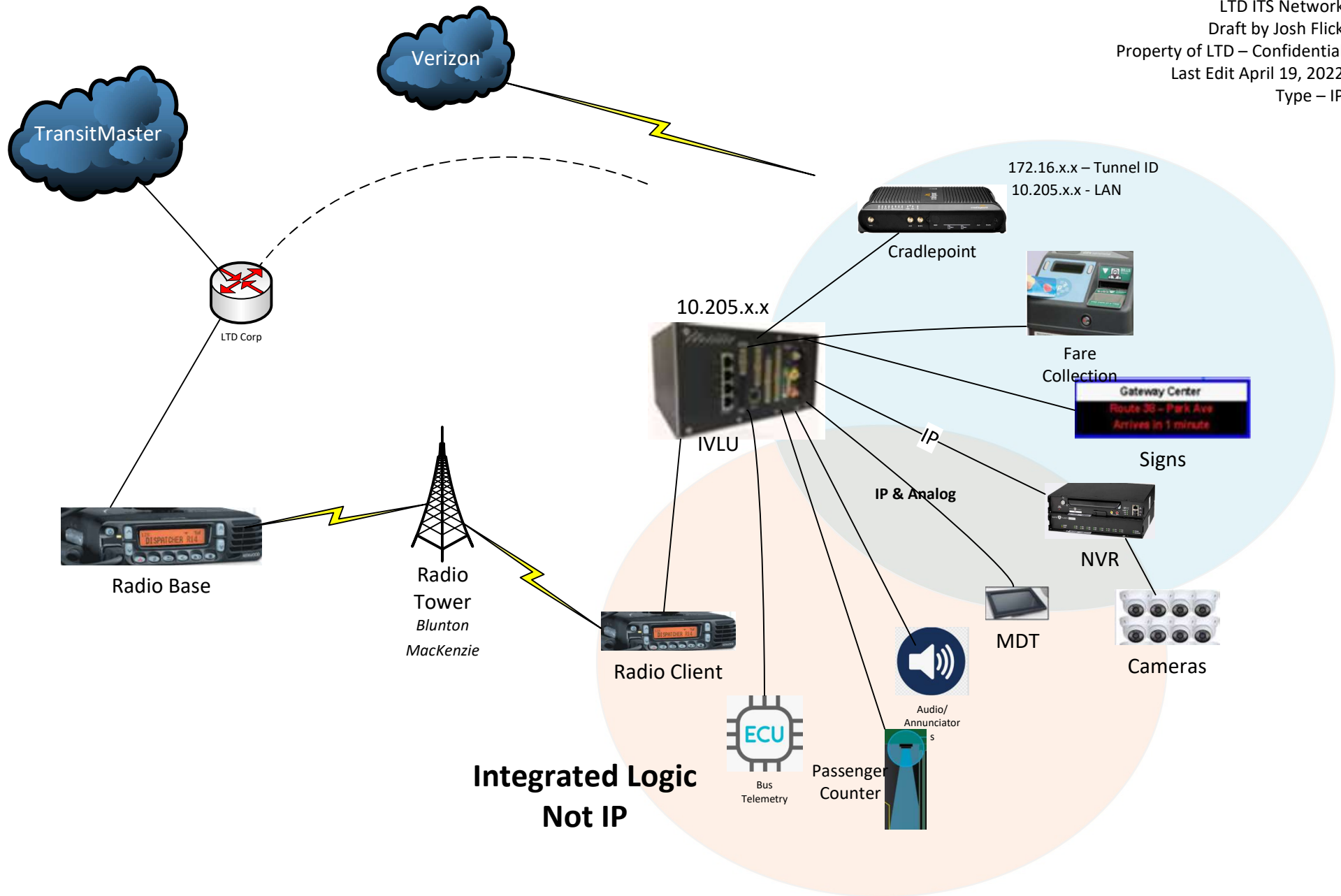
Real time

GTFS Static File

Public Feed Information
<https://transitfeeds.com/p/lane-transit-district>

General GTFS Format





Vontas – CAD/AVL Upgrade and Synchronization

Finance Committee – 9/12/23



Lane Transit District

LTD.org



MISSION

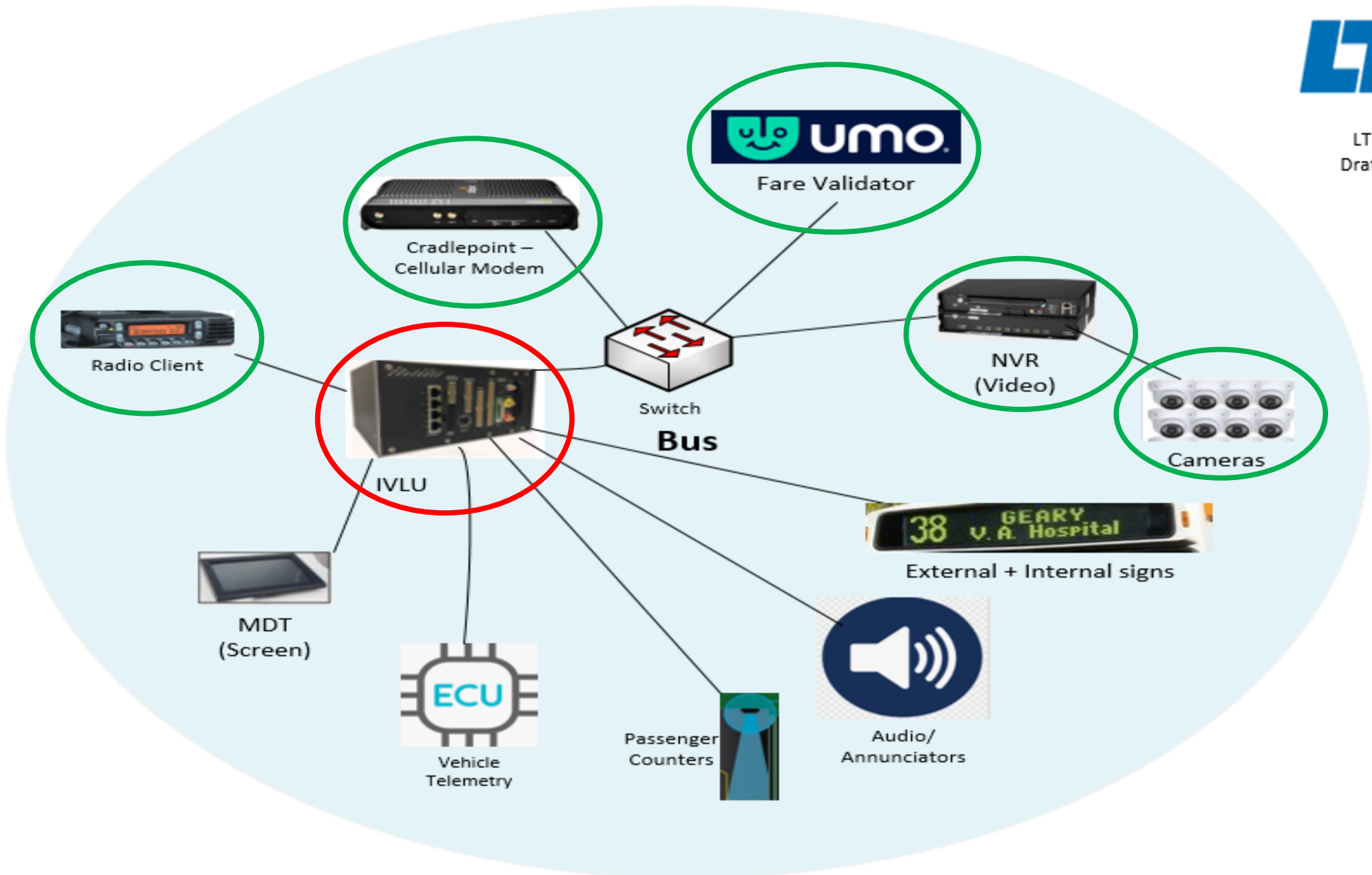
Connecting Our Community

VISION

In all that we do, we are committed to creating a more connected, sustainable, and equitable community

VALUES

Respect, Integrity, Innovation, Equity, Safety, and Collaboration



Benefits to LTD

- **Increased efficiency of Bus IT systems** with upgraded systems & technology
- **Better rider experience** with on route updates
- **Ease of support and maintenance** through standardization of Bus IT systems
- **More effective support** for current and future needs and upgrades
- **Better support of Operators** with navigation on their routes
- **Increased system reliability and performance** of Bus IT systems through remote monitoring, testing and upgrading
- **Synergizes our Bus IT systems and leverages our investment in them**

Questions?





AGENDA ITEM SUMMARY

DATE OF MEETING: September 12, 2023
ITEM TITLE: COMMUNITY INVESTMENT PLAN OVERVIEW
PREPARED BY: Matthew Imlach, Director of Development
DIRECTOR: Joe McCormack, Chief Development Officer
ACTION REQUESTED: None. Information Only

PURPOSE: Provide an overview of our Community Investment Plan for 2024-2033.

DESCRIPTION / BACKGROUND: The Community Investment Policy (CIP) is a framework for development of the District's ten-year Community Investment Plan which is the District's near and long term financial plan of investments needed to deliver essential transportation services that connect our community. The CIP includes both planned investments and the planned resources to realize those investments. The CIP has no spending authority but helps inform our annual budget for committing funds.

The list of potential CIP projects comes from a variety of internal and external sources. Internal sources include long-range plans and policies as well as departmental capital replacement or technology upgrade needs. External sources are our Board, riders and community partners throughout Lane County.

NEXT STEPS: Staff will bring forward Preliminary CIP for public hearing in the fall to the Finance Committee.

SUPPORTING DOCUMENTATION:

- 1) Presentation

PROPOSED MOTION: None. Information only.

Community Investment Plan – Overview

9/12/2023 – Finance Committee



Lane Transit District

LTD.org

AGENDA



Community Investment Plan (CIP) Timeline



Framework



Projects



CIP Timeline

November

- Preliminary CIP presented to Budget Committee and published for public review

March/April

- Proposed CIP and Budget completed and released for public comment

December

- Preliminary CIP updated to align with budget

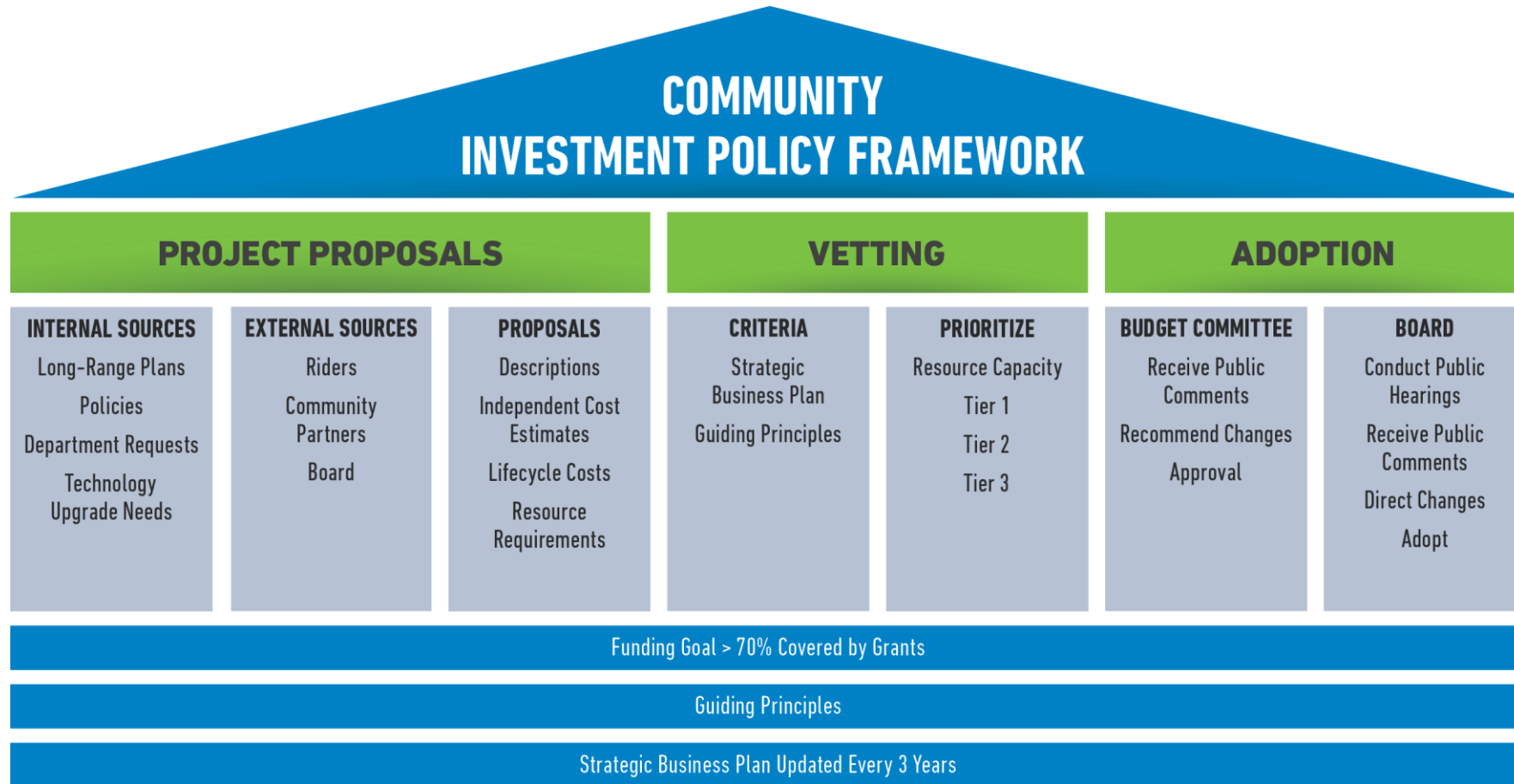
May/June

- Budget Committee approves CIP and Budget, and sends to Board for adoption
- CIP preparations begin





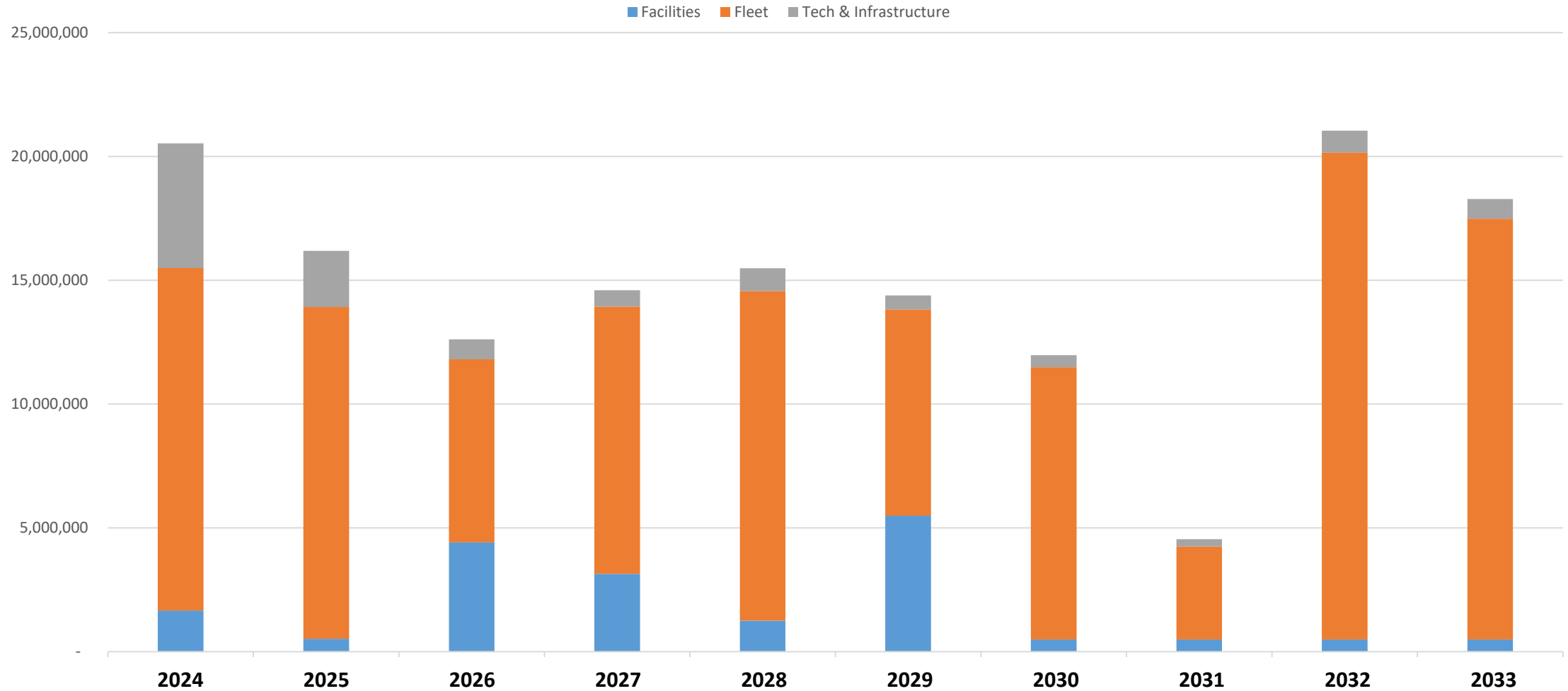
CIP Framework



CIP State of Good Repair Projects

	TIER	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	TOTAL
TOTALS: STATE OF GOOD REPAIR		20,785,204	16,392,921	12,866,502	14,598,262	15,241,994	14,386,287	11,976,684	4,544,079	21,048,356	18,288,142	150,128,431
FACILITIES		1,665,000	525,000	4,665,000	3,150,000	1,000,000	5,500,000	500,000	500,000	500,000	500,000	18,505,000
Bus Wash Improvements	1	130,000	-	-	-	-	-	-	-	-	-	130,000
Franklin & Gateway EmX Corridors	2	-	-	1,000,000	1,000,000	-	-	-	-	-	-	2,000,000
Gateway Station	3	-	-	-	500,000	-	-	-	-	-	-	500,000
Glenwood Admin Roof Replacement	2	-	-	1,000,000	900,000	-	-	-	-	-	-	1,900,000
Glenwood Admin Seismic, Mech & Systems Upgrades	2	-	-	1,500,000	-	-	-	-	-	-	-	1,500,000
Glenwood Electrical Rehabilitation	2	-	-	250,000	250,000	-	-	-	-	-	-	500,000
Glenwood Petroleum Fuel System Improvements	2	900,000	-	-	-	-	-	-	-	-	-	900,000
Springfield Station Improvements	3	-	-	-	-	500,000	5,000,000	-	-	-	-	5,500,000
Transit Facilities State of Good Repairs	1/2	635,000	525,000	915,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	5,575,000
FLEET		13,835,204	13,395,729	7,396,502	10,793,262	13,318,244	8,323,599	10,994,862	3,752,916	19,662,635	16,987,635	118,460,588
Major Bus Components	1/2	304,774	548,429	369,102	455,062	940,164	1,359,099	1,006,942	2,150,946	2,209,645	2,209,645	11,553,808
Ten Yr. Fixed Route Fleet Replacement	1/2	12,030,000	11,260,800	5,392,800	9,244,800	11,235,000	5,350,000	8,560,000	-	16,050,000	13,375,000	92,498,400
Ten Yr. Spec Srv Fleet Replacement	1/2	1,353,550	1,286,200	1,446,500	1,001,000	1,001,000	1,446,500	1,298,000	1,298,000	1,094,500	1,094,500	12,319,750
Ten-Year Non-Rev Fleet	1/2	146,880	300,300	188,100	92,400	142,080	168,000	129,920	303,970	308,490	308,490	2,088,630
TECH & INFRASTRUCTURE		5,285,000	2,472,192	805,000	655,000	923,750	562,688	481,822	291,163	885,721	800,507	13,162,843
CAD/AVL	2	1,125,000	210,000	-	-	-	-	-	-	-	-	1,335,000
ERP	1	720,000	300,000	-	-	-	-	-	-	-	-	1,020,000
IT Hardware/Software Replacement	1/2	565,000	425,000	805,000	655,000	923,750	562,688	481,822	291,163	885,721	800,507	6,395,651
ITS Video Systems Replacement	1/2	2,000,000	1,100,000	-	-	-	-	-	-	-	-	3,100,000
Operations Software/Midas Replacement	1	875,000	437,192	-	-	-	-	-	-	-	-	1,312,192

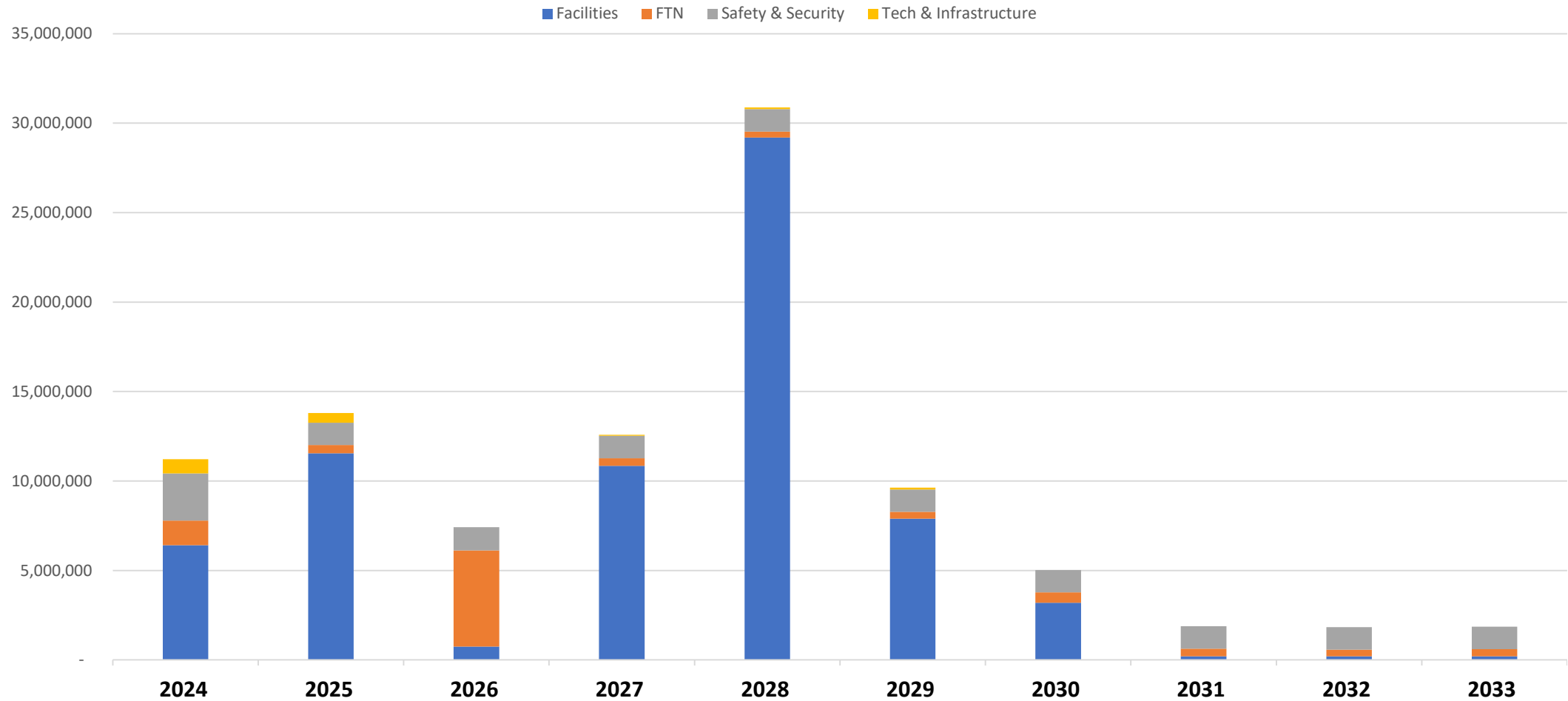
State of Good Repair Projects



Improvement Projects

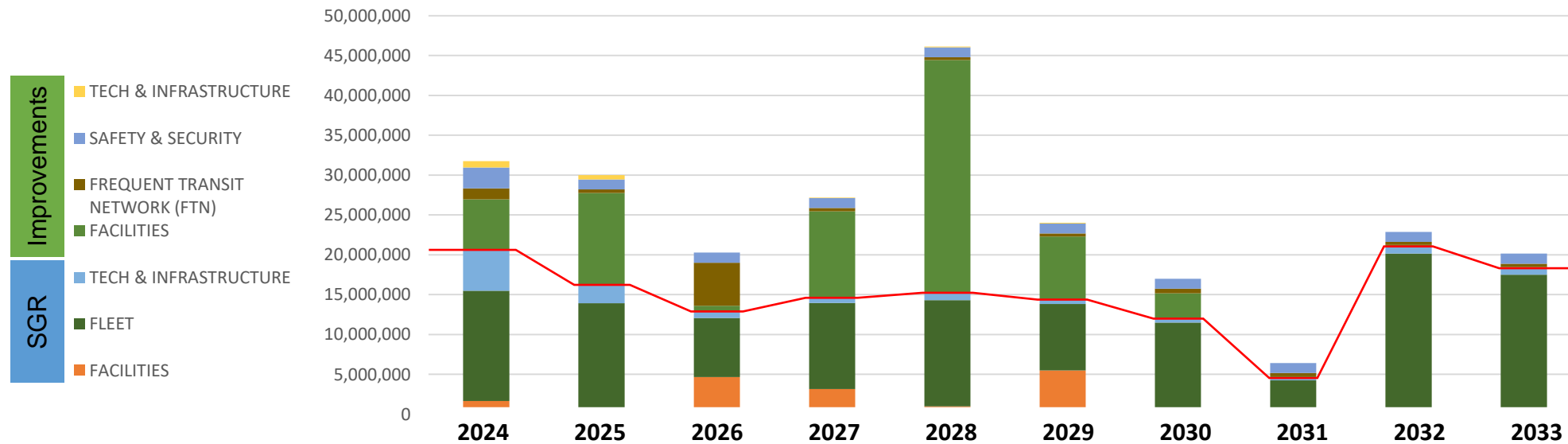
	TIER	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	TOTAL
TOTALS: IMPROVEMENTS		11,214,590	13,803,500	7,418,549	12,575,000	30,880,000	9,625,000	5,025,000	1,880,000	1,825,000	1,850,000	96,096,639
FACILITIES		6,410,000	11,550,000	748,500	10,850,000	29,200,000	7,900,000	3,200,000	200,000	200,000	200,000	70,458,500
Alternative Fuels Infrastructure	3	-	-	-	5,000,000	15,000,000	3,700,000	-	-	-	-	23,700,000
Eugene Station Modernization	2	4,560,000	500,000	-	-	-	-	-	-	-	-	5,060,000
Facility & Station Upgrades & Infrastructure	3	-	-	-	3,000,000	3,000,000	3,000,000	3,000,000	-	-	-	12,000,000
Fixed Route Infrastructure Improvements	3	-	-	-	1,000,000	3,000,000	-	-	-	-	-	4,000,000
Fleet Crane and Fall Protection	2	750,000	250,000	-	-	-	-	-	-	-	-	1,000,000
OCC / Training / Lounge	2	900,000	10,600,000	548,500	-	-	-	-	-	-	-	12,048,500
Passenger Boarding & System Fac Improvements	1/2	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	2,000,000
RideSource Facility Expansion	3	-	-	-	1,000,000	8,000,000	1,000,000	-	-	-	-	10,000,000
Storm Water Shut-off Value to City	3	-	-	-	650,000	-	-	-	-	-	-	650,000
FREQUENT TRANSIT NETWORK (FTN)		1,375,000	455,000	5,375,000	425,000	330,000	375,000	575,000	430,000	375,000	400,000	10,115,000
Franklin Raise Project Grant Match	1	-	-	5,000,000	-	-	-	-	-	-	-	5,000,000
Planning Studies	1/2	1,375,000	455,000	375,000	425,000	330,000	375,000	575,000	430,000	375,000	400,000	5,115,000
SAFETY & SECURITY		2,631,090	1,250,000	1,295,049	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000	13,926,139
FTN Safety and Amenity Improvements	1/2	2,331,090	1,250,000	1,295,049	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000	13,626,139
System Security Improvements	1	300,000	-	-	-	-	-	-	-	-	-	300,000
TECH & INFRASTRUCTURE		798,500	548,500	-	50,000	100,000	100,000	-	-	-	-	1,597,000
Fiber Mapping & Replacement/Expansion	3	-	-	-	50,000	100,000	100,000	-	-	-	-	250,000
STIF Mobile Wallet/Trip Planner (MaaS)	1	348,500	348,500	-	-	-	-	-	-	-	-	697,000
Website	2	450,000	200,000	-	-	-	-	-	-	-	-	650,000

Improvement Projects



CIP Projects

	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	TOTAL
TOTALS: STATE OF GOOD REPAIR	20,785,204	16,392,921	12,866,502	14,598,262	15,241,994	14,386,287	11,976,684	4,544,079	21,048,356	18,288,142	150,128,431
FACILITIES	1,665,000	525,000	4,665,000	3,150,000	1,000,000	5,500,000	500,000	500,000	500,000	500,000	18,505,000
FLEET	13,835,204	13,395,729	7,396,502	10,793,262	13,318,244	8,323,599	10,994,862	3,752,916	19,662,635	16,987,635	118,460,588
TECH & INFRASTRUCTURE	5,285,000	2,472,192	805,000	655,000	923,750	562,688	481,822	291,163	885,721	800,507	13,162,843
TOTALS: IMPROVEMENTS	11,214,590	13,803,500	7,418,549	12,575,000	30,880,000	9,625,000	5,025,000	1,880,000	1,825,000	1,850,000	96,096,639
FACILITIES	6,410,000	11,550,000	748,500	10,850,000	29,200,000	7,900,000	3,200,000	200,000	200,000	200,000	70,458,500
FREQUENT TRANSIT NETWORK (FTN)	1,375,000	455,000	5,375,000	425,000	330,000	375,000	575,000	430,000	375,000	400,000	10,115,000
SAFETY & SECURITY	2,631,090	1,250,000	1,295,049	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000	13,926,139
TECH & INFRASTRUCTURE	798,500	548,500	-	50,000	100,000	100,000	-	-	-	-	1,597,000
GRAND TOTALS											
State of Good Repair & Improvements	31,999,794	30,196,421	20,285,051	27,173,262	46,121,994	24,011,287	17,001,684	6,424,079	22,873,356	20,138,142	246,225,070



Questions



Project Description – SGR (Facilities)

Bus Wash Improvements

This project will renovate the existing bus wash facility at LTD's Glenwood campus to include replacement of the existing bus wash with a new, reliable bus wash and reclamation system that increases cleaning capabilities, increases work efficiencies of service personnel, uses fewer resources and minimizes maintenance costs.

Franklin & Gateway EmX Corridors

EmX platforms and busways along the Franklin and Gateway EmX lines will be updated to increase passenger safety, comfort, and accessibility while furthering LTD's sustainability goals. Improvements might include repainting structures, installing new signage, repairs and replacement to hardscapes, and rehabilitating furniture and shelters.

Gateway Station

Gateway Station is one of the core elements of the EmX and links riders to essential services on route 12, such as the Lane County Courthouse and VA Clinic. By keeping this station in good working order, repainting structures, installing digital signage, and other minor improvements, we continue to provide a safe environment for people of diverse identities and abilities to access transportation.

Glenwood Admin Roof Replacement

The Glenwood Administrative Facility roof is in need of replacement to protect the structure and assets inside the building. This project will replace the existing metal roofing with new materials improving the life cycle cost.

Glenwood Admin Seismic, Mechanical, and Systems Upgrades

The Glenwood Administration Building was constructed in the early '90s. This project will consist of seismic upgrades, mechanical upgrades, and system upgrades.

Glenwood Electrical Rehabilitation

This project will take corrective measures on electrical safety issues, installation/code deficiencies, and equipment rating deficiencies. The work also includes increasing the capacity of the electrical systems on the Glenwood Campus.

Glenwood Petroleum Fuel System Improvements

This project will upgrade and replace LTD's petroleum and fluid dispensing systems, much of which has reached its end-of-useful life. Maintaining the components of this system are not only crucial to our operations, but to protecting the environment. Necessary improvements include: storage vessels, pumps, product lines, leak detection, and dispensing equipment.

Springfield Station

Springfield Station is an important connection point for both LTD's EmX service and fixed route service to LCC, Thurston, and McKenzie Bridge. This project will improve comfort and accessibility for passengers at the station and further LTD's sustainability goals. Possible upgrades include repainting passenger structures, installing new digital signage, updating to LED lighting, repairing platform paving, rehabilitating furniture and shelters, as well as improvements to mechanical, electrical and plumbing systems.

Transit Facilities State of Good Repairs

Safety for our employees, customers, and community is always a top priority. Repairing and renovating our buildings to provide adequate ventilation, fire and life safety, and structural integrity means a safe working environment for all. Our ongoing commitment to keeping all facilities in good working order gives us a safe space to be creative, compassionate and productive.

Project Description – SGR (Fleet)

Major Bus Components

This program will allow LTD to leverage capital funds for the replacement of major bus components (hybrid systems, engine overhauls) needing to be replaced prior to the end of the vehicle's useful life. This will help increase reliability while reducing operational costs in repairing these components.

Ten-Year Fixed Route Fleet Replacement

LTD's fixed route service allows us to provide transportation all over Lane County, from Veneta to McKenzie Bridge, Coburg to Cottage Grove, and residents in between. This service addresses historic inequities in transportation, by connecting people with diverse identities and abilities to their destination. This ten-year plan helps identify buses that need to be replaced, in order to maintain reliable service. LTD plans to replace nineteen 40-foot buses in the first year of this ten-year project, with annual review based on the condition of vehicles and available funds.

Ten-Year Special Service Fleet Replacement

The Paratransit Fleet Replacement Plan is a ten-year plan for identifying which paratransit vehicles need to be replaced with new purchases. Paratransit vehicles are used to operate the RideSource ADA service and other specialized programs.

Ten-Year Non-Revenue Fleet

The Non-Revenue Fleet Replacement Plan is a ten-year plan for identifying which non-revenue vehicles need to be replaced with new purchases. Non-revenue vehicles do not move passengers, but are cars, trucks, and vans used to transport equipment and staff between District properties and to and from meetings.

Project Description – SGR (Tech & Infrastructure)

CAD/AVL

The CAD/AVL system is core to much of LTD's mission- critical operations, including operations of fleet, communications with operators, monitoring real-time vehicle locations, GTFS data, and much more. This project will replace existing CAD/AVL system for fixed route and EmX vehicles.

Enterprise Resource Planning (ERP)

An overhaul to the LTD enterprise software solution including core financial work flows and key department integrations. This project will impact all LTD departments and can lead to significant process improvement focus through design assessment and implementation.

IT Hardware/Software Replacement

This project involves the replacement of existing IT equipment/software, such as servers, laptops, networking devices, software solutions, with newer and more efficient technology. This is done to improve performance, enhance security, keep up with evolving software requirements and ensure the interoperability of LTD's systems. Effective hardware replacement strategies ensure minimal disruption to operations while maximizing the benefits of new technology.

Project Description – Improvements (Facilities)

Alternative Fuels Infrastructure

This project will improve LTD's facilities allowing us to fuel, service, and repair new vehicles with innovative propulsion technologies. These upgrades will allow us to meet our ambitious sustainability goal of becoming 100% fossil fuel free by 2035.

Eugene Station Modernization

Eugene Station is the central point of LTD's "hub and spoke" transit system. This project will maintain and improve both the buildings and exterior features of the station. Examples of possible improvements include (but not limited to): updating wayfinding signs, improving real time signage, installing energy efficient lighting fixtures, and updating public restrooms.

Facility & Station Upgrades & Infrastructure

The Station Upgrades and Infrastructure projects are part of LTD's continuous efforts to better meet the changing needs of the passengers, employees, and growing community. Each station provides important access points to transit across the service area. Improvements to each station would be designed to increase accessibility, comfort, and safety at passenger boarding areas by updating or replacing bus driveways, passenger platforms, shelter structures, passenger furniture, signage, and site utilities which may include relocation of the entire facility.

Fixed Route Infrastructure Improvements

This project will update signs, shelters, furniture, and other equipment at stops along the Fixed Route Network, increasing accessibility, comfort, and passenger safety at these boarding areas.

Fleet Crane and Fall Protection

This project will provide for a safe working environment on top of the bus and provide for safely lifting components that are located anywhere on top of a bus and removing/replacing them.

OCC / Training / Lounge

The Operations Command Center/Training/Lounge project will expand LTD's administrative building to include modern operations dispatch, operator report area, training simulator/classrooms, restrooms/showers, and operator rest areas.

Passenger Boarding & System Facility Improvements

This project will enhance the LTD customer experience by improving pathways, shelters, furniture, and/or signage at passenger boarding areas. These upgrades are designed to increase accessibility, comfort, and safety for transit riders.

RideSource Facility Expansion

LTD's Ridesource ADA paratransit service provides vital origin-to-destination transportation for people who are unable to use the bus due to a disability. This project will allow LTD to increase parking capacity for paratransit and employee vehicles and expand the RideSource operational/administrative building to better meet the needs of the community.

Storm Water Shut-Off Valve to City

This project will provide a shut-off valve to the city storm water system in the event of a major fueling spill on the Glenwood Campus.

Project Description – Improvements (FTN / Safety)

Frequent Transit Network

Franklin Raise Project Grant Match

This project is a match commitment to the City of Eugene's successful federal RAISE grant for reconstruction of Franklin Boulevard. LTD's match is to facilitate reconstruction of the stretch of EmX line (and stations) within the project area (generally between Walnut and Dads' Gates stations).

Planning Studies

Planning Studies comprise a program of several cyclical planning efforts that will advise the strategic direction of the organization. These efforts include the Comprehensive Operations Analysis (COA) and the Strategic Business Plan (SBP) which are on a three-year update cadence, and the Long-Range Transit Plan which is ideally updated every five-six years. Additionally, in the first 3 years of the FY 2024 CIP, LTD will be conducting a Community Outreach and Communications Assessment (COCA) - a process for engaging and communicating with the community, a RideSource Operations Analysis (ROA), and the development of LTD's Mobility Management Framework (MMF).

Safety & Security

FTN Safety and Amenity Improvements

LTD's Frequent Transit Network provides crucial connections for the community along major transportation corridors. This project will enhance the customer experience, improve efficiency, increase safety, accessibility, and comfort for riders using stops along this network. Examples of possible upgrades includes (but not limited to) real-time signs, transit signal priority, bike lockers, and ADA improvements.

System Security Improvements

System Security Improvement is a multi-phase project that will increase safety and security for LTD passengers, employees, facilities, and vehicles. These improvements will focus primarily on locations that are particularly vulnerable to vandalism, ensuring we can provide safe and accessible service across our system.

Project Description – Improvements (Tech & Infrastructure)

Fiber Mapping & Replacement/Expansion

This project involves expanding and updating the mapping of LTD's fiber network in the Eugene Springfield area. This is done to determine new pathways within existing Fiber networks to increase efficiency and redundancy. Effective administration of our Fiber networks also involves maintenance and replacement of older fiber lines with new technology to allow additional uses of this infrastructure.

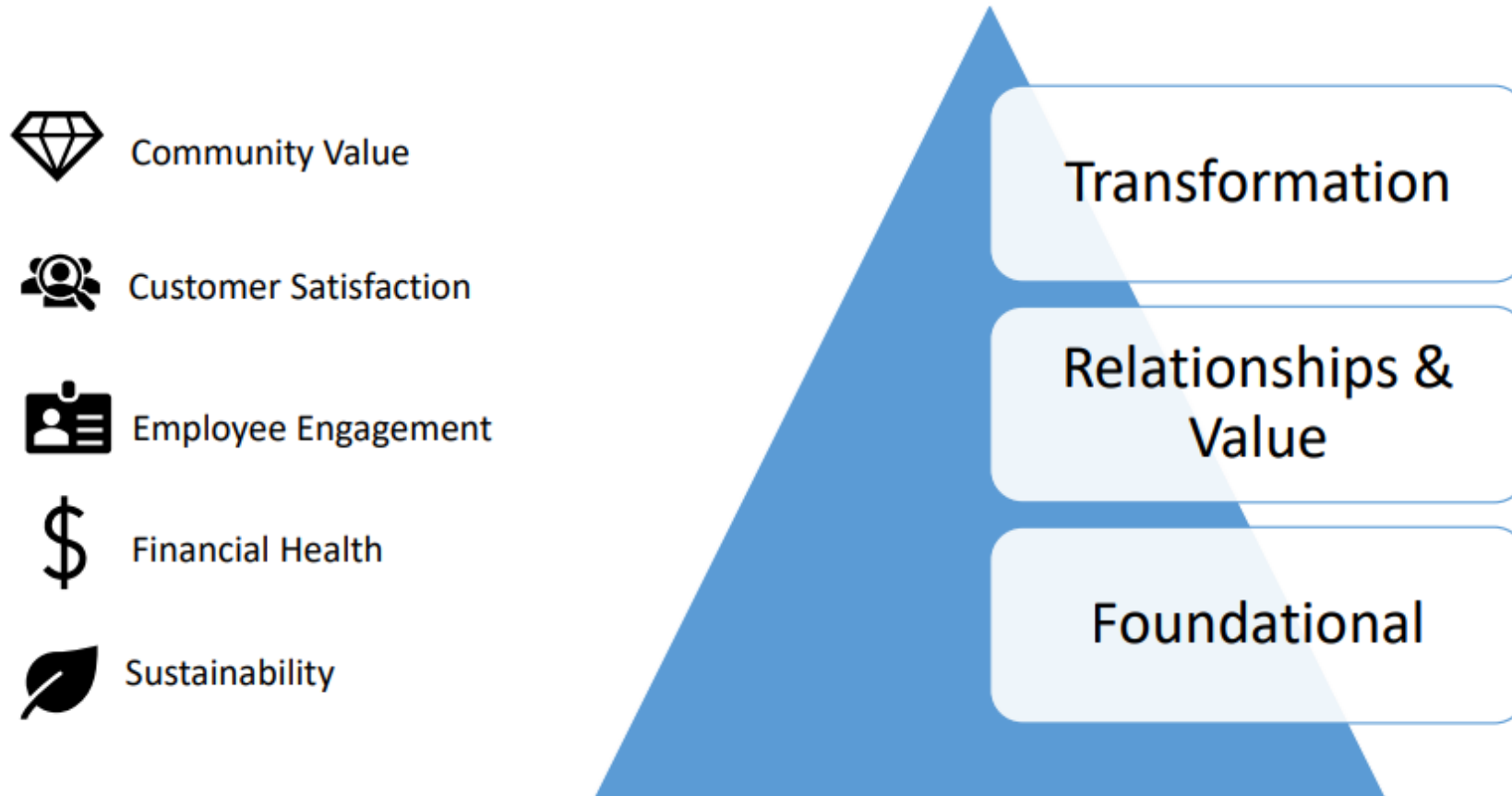
Mobile Wallet/Trip Planner (MaaS)

In partnership with local entities, this project seeks to innovate in the space of transportation options access and ease-of-use. The goal is to develop and implement an integrated web-based solution for area residents and visitors to have a one stop interface for planning and paying for local transportation options including transit, rideshare, bikeshare, etc.

Website

LTD plans to upgrade to a more technologically advanced website improving communication with riders and the community, and will allow for future expansion of LTD's services. The new website will be simpler for users to navigate, faster for staff to update, and will more easily integrate with innovative mobility services.

Strategic Business Plan FY24 & Beyond



*Graphic taken from presentation on Strategic Business Plan Update to Strategic Planning Committee at August 22nd, 2023 meeting

CIP Guiding Principles

- To deliver safe, equitable and dependable transportation services and facilities in an affordable, efficient, and cost-conscious manner
- To invest in a transparent, financially sustainable manner that is able to withstand annual revenue fluctuations
- To adjust to changes in community service needs and strategic business plan priorities
- To comply with all local, state and federal regulatory requirements
- To be a part of the climate change solution while building community resiliency



AGENDA ITEM SUMMARY

DATE OF MEETING: September 12, 2023
ITEM TITLE: PAYROLL TAX SCHEDULE
PREPARED BY: Pamela Strutz, Director of Finance
CHIEF OFFICER: Jameson Auten, Chief Executive Officer/General Manager
ACTION REQUESTED: None. Information Only

PURPOSE: To inform the Committee of the current LTD payroll tax schedule

DESCRIPTION: Periodic review of the LTD Payroll Tax schedule aligns with the Financial Health Strategic Business Plan Outcome.

The Oregon State Legislature sets the maximum taxation rate for payroll taxes that may be imposed by the LTD Board of Directors. LTD ordinances 50 and 51 set the payroll and self-employment rate rates with a schedule for rate changes. The following chart reflects the taxation rate schedule set forth in ordinances 50 and 51:

Tax Period	Rate
Calendar Year 2016	.0071
Calendar Year 2017	.0072
Calendar Year 2018	.0073
Calendar Year 2019	.0074
Calendar Year 2020	.0075
Calendar Year 2021	.0076
Calendar Year 2022	.0077
Calendar Year 2023	.0078
Calendar Year 2024	.0079
Calendar Year 2025 and Thereafter	.0080

BACKGROUND: Local taxes must be imposed by the local District. LTD Ordinance 50 imposes the Employer Payroll Tax and LTD Ordinance 51 imposes the Self-Employment Tax. The rate tables are the same for Employer and Self-Employment taxes. These ordinances were last adopted September 16, 2015 with an effective date January 1, 2016. The ordinances lay out the tax rates to be imposed, the due dates for tax payments, and penalties for delinquencies. If no new ordinance is adopted, the Calendar Year 2025 rate of .08 percent will continue indefinitely. The Oregon Legislature sets the limit for taxes that may be imposed "*not more than eight-tenths of one percent*" (see ORS 267.385). The Oregon Legislature also sets the length of time for a rate increase "*must be phased in over a 10-year period*" and the annual rate increment maximum "*each annual increment may not increase the rate of tax by more than .02 percent*" (see ORS 267.387). These statutes were last updated effective January 1, 2010.

NEXT STEPS: LTD staff will assess past tax receipts along with future service models to assess next steps.

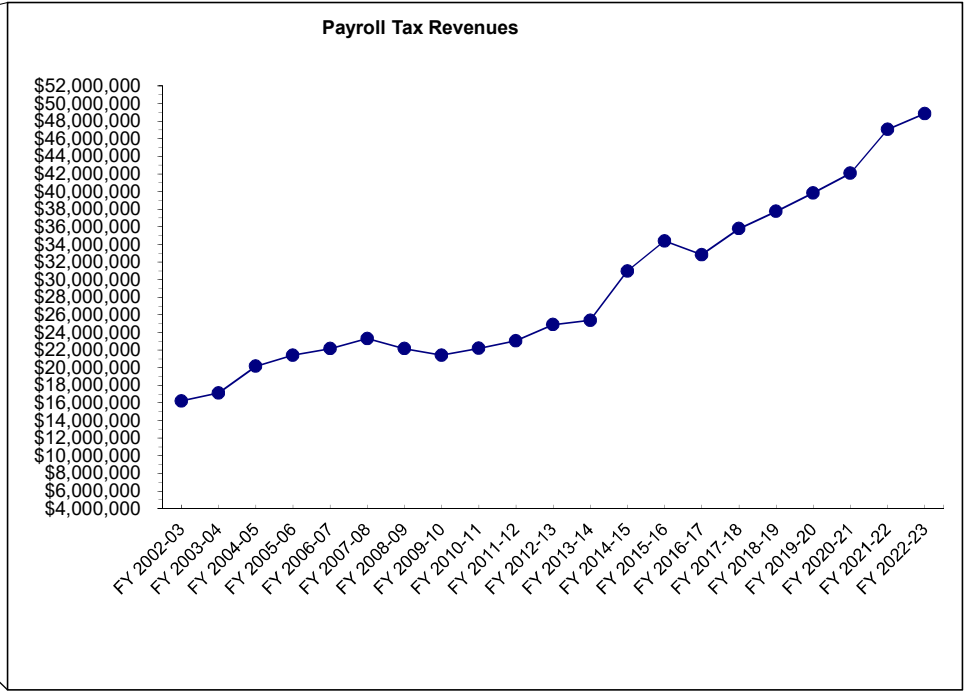
SUPPORTING DOCUMENTATION:

- 1) Payroll tax revenue and rate charts
- 2) Ordinance 50
- 3) Ordinance 51

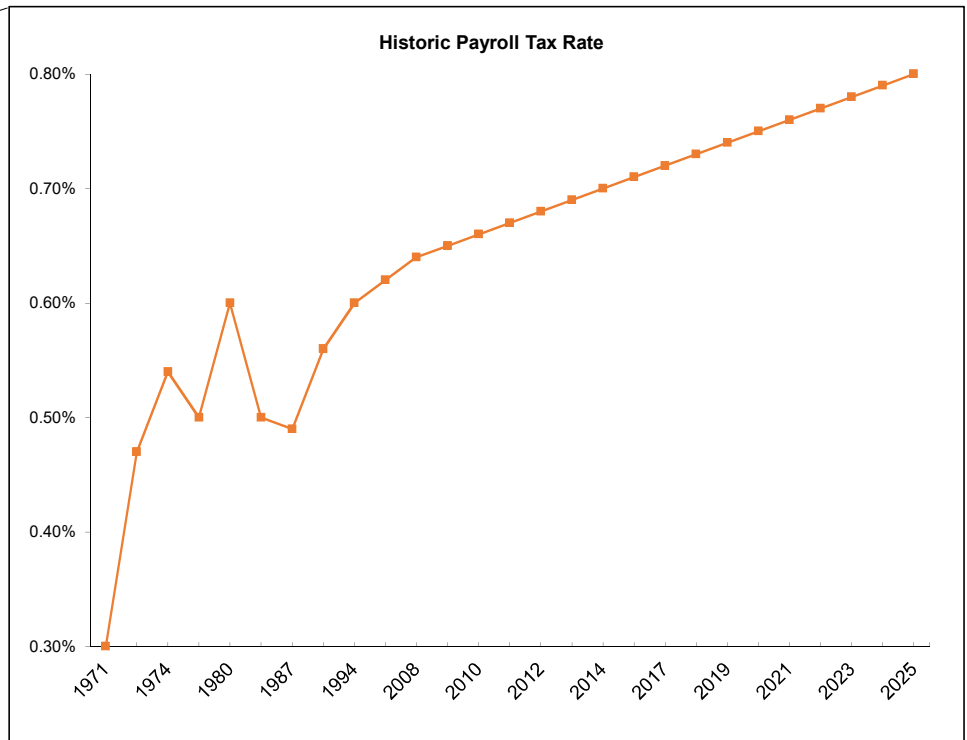
PROPOSED MOTION: None. Information only.

LANE TRANSIT DISTRICT Comparative Payroll Tax Information

PAYROLL TAX REVENUE	
Fiscal Year	Amount
FY 2001-02	16,121,110
FY 2002-03	16,214,994
FY 2003-04	17,138,342
FY 2004-05	20,168,976
FY 2005-06	21,416,021
FY 2006-07	22,162,590
FY 2007-08	23,303,571
FY 2008-09	22,169,136
FY 2009-10	21,424,079
FY 2010-11	22,197,770
FY 2011-12	23,047,471
FY 2012-13	24,891,777
FY 2013-14	25,374,737
FY 2014-15	30,981,560
FY 2015-16	34,394,558
FY 2016-17	32,827,455
FY 2017-18	35,797,722
FY 2018-19	37,749,489
FY 2019-20	39,842,212
FY 2020-21	42,081,318
FY 2021-22	47,048,331
FY 2022-23	48,854,738



HISTORIC PAYROLL TAX RATE	
Date Implemented	Rate
January, 1 2025 & after	0.80%
January, 1 2024	0.79%
January, 1 2023	0.78%
January, 1 2022	0.77%
January, 1 2021	0.76%
January, 1 2020	0.75%
January, 1 2019	0.74%
January, 1 2018	0.73%
January, 1 2017	0.72%
January, 1 2016	0.71%
January 1, 2014	0.70%
January 1, 2013	0.69%
January 1, 2012	0.68%
January 1, 2011	0.67%
January 1, 2010	0.66%
January 1, 2009	0.65%
January 1, 2008	0.64%
January 1, 2007	0.62%
October 1, 1994	0.60%
January 1, 1992	0.56%
July 1, 1987	0.49%
October 1, 1983	0.50%
January 1, 1980	0.60%
January 1, 1979	0.50%
July 1, 1974	0.54%
July 1, 1973	0.47%
July 1, 1971	0.30%



ORDINANCE NO. 50

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

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;

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

WHEREAS the District's Board has considered information relating to regional employment and income growth, and has found that the economy in the District has recovered sufficiently to warrant the increase in tax:

BE IT ENACTED BY LANE TRANSIT DISTRICT:

Lane Transit District Ordinance No. 34, Ordinance No. 39, Ordinance No. 40, are Ordinance No. 47 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:

FILED

SEP 21 2015

LANE COUNTY CLERK
BY *[Signature]*

(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. Every employer subject to tax shall pay an amount equal to the product of (i) the payroll tax rate as set forth in the following table, and (ii) the amount of wages paid by such employer with respect to services performed within the District in the corresponding calendar year. With respect to tax periods before 2016, the payroll tax rate shall remain as established by the ordinances in effect during such periods.

Tax Period	Rate
Calendar Year 2016	0.0071
Calendar Year 2017	0.0072
Calendar Year 2018	0.0073
Calendar Year 2019	0.0074
Calendar Year 2020	0.0075
Calendar Year 2021	0.0076
Calendar Year 2022	0.0077
Calendar Year 2023	0.0078
Calendar Year 2024	0.0079
Calendar Year 2025 and Thereafter	0.0080

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 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 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

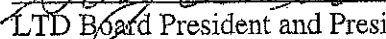
is necessary upon the law and the facts to do so. The Department shall notify the Taxpayer of its determination of the amount of tax due with penalty and interest, either as originally assessed or as redetermined and shall refund to the Taxpayer the amount, if any, paid in excess of the tax found to 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.

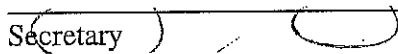
6.03 When Appeal Stays Collection Proceedings. Unless otherwise ordered by the Circuit Court, an appeal to the Department or to the court from an assessment of taxes or additional taxes shall not stay proceedings to collect any unpaid tax if the Department believes that collection of the tax will be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

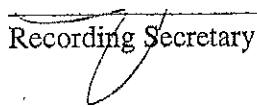
7.01 Effective Date. This ordinance shall be effective on January 1, 2016.

ADOPTED this 16th day of September, 2015.


LTD Board President and Presiding Officer

ATTEST:


Secretary


Recording Secretary



Lane Transit District
P. O. Box 7070
Springfield, Oregon 97475
(541) 682-6100

CERTIFICATION

The undersigned duly qualified and acting Executive Office Manager/Clerk of the Board of the Lane Transit District (LTD) certifies that the foregoing is a true and correct copy of LTD Ordinance Number 50, An Ordinance Regarding the Excise Tax on Employers, and Amending and Restating Ordinance No. 34, Ordinance No. 39, Ordinance No. 40, and Ordinance No.47, as adopted at a legally convened meeting of the Board of Directors held on September 16, 2015.

Signature of Recording Officer

Executive Office Manager/
Clerk of the Board

Title of Recording Officer

September 16, 2015

Date



ORDINANCE NO. 51

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

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;

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

WHEREAS the District's Board has considered information relating to regional employment and income growth, and has found that the economy in the District has recovered sufficiently to warrant the increase in tax:

BE IT ENACTED BY LANE TRANSIT DISTRICT:

Lane Transit District Ordinance No. 38, Ordinance No. 39, Ordinance No. 40, Ordinance No. 41, and Ordinance No. 46 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,

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LANE COUNTY CLERK
BY 

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, 2016, 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 2016	0.0071
Calendar Year 2017	0.0072
Calendar Year 2018	0.0073
Calendar Year 2019	0.0074
Calendar Year 2020	0.0075
Calendar Year 2021	0.0076
Calendar Year 2022	0.0077
Calendar Year 2023	0.0078
Calendar Year 2024	0.0079
Calendar Year 2025 and Thereafter	0.0080

By way of example, during the Taxable Year 2016, the rate on Net Earnings from Self-Employment in excess of \$400 shall be seventy-one hundredths of one percent (.0071).

C. Tax Periods Prior to 2016. With respect to tax periods before 2016, the self-employment tax rate shall remain as established by the ordinances in effect during such periods.

D. 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 314.695 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.

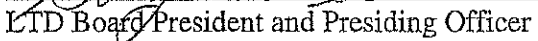
(3) In no event shall the filing of a return by a partnership under this Section 1.04 B reduce the tax due from a Taxpayer under this Section.

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.

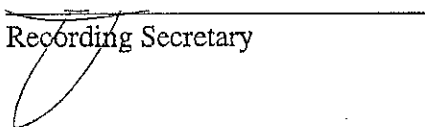
1.06 Effective Date. This ordinance shall be effective January 1, 2016.

ADOPTED this 16th day of September, 2015.


LTD Board President and Presiding Officer

ATTEST:


Secretary


Recording Secretary



Lane Transit District
P. O. Box 7070
Springfield, Oregon 97475
(541) 682-6100

CERTIFICATION

The undersigned duly qualified and acting Executive Office Manager/Clerk of the Board of the Lane Transit District (LTD) certifies that the foregoing is a true and correct copy of LTD Ordinance Number 51, An Ordinance Regarding the Excise Tax on Self-Employed Persons, and Amending and Restating Ordinance No. 38, Ordinance No. 39, Ordinance No. 40, Ordinance No. 41, and Ordinance No. 46, as adopted at a legally convened meeting of the Board of Directors held on September 16, 2015.



Signature of Recording Officer

Executive Office Manager/
Clerk of the Board

Title of Recording Officer

September 16, 2015
Date



AGENDA ITEM SUMMARY

DATE OF MEETING: September 12, 2023
ITEM TITLE: STIF REQUIREMENTS
PREPARED BY: Pamela Strutz, Director of Finance
CHIEF OFFICER: Jameson Auten, Chief Executive Officer/General Manager
ACTION REQUESTED: None. Information Only

PURPOSE: To provide the Committee the list of STIF-specific audit procedures

DESCRIPTION:

STIF Requirements: Lane Transit District (LTD) is committed to strong financial management of the taxpayer's money. In addition to financial audit procedures, our auditors conduct additional "agreed upon procedures" specific to our State Transportation Improvement Fund (STIF) money. This agenda item is to inform the Committee, and provide the members an opportunity to discuss LTD's procedures in relation to STIF funding.

BACKGROUND:

A qualified Entity or Public Transportation Service Provider, as defined under OAR 732-040-0005, that receives STIF money, is required to audited on the use of those funds per OAR 732-40-0015. Consistent with guidance provided by the Oregon Secretary of State, the Oregon Department of Transportation (ODOT) developed Agreed-Upon-Procedures (AUP) for the program audit of the Statewide Transportation Improvement Fund (STIF).

The attached AUP engagement requirements are established in accordance with Generally Accepted Government Auditing Standards (GAGAS) and American Institute of Certified Public Accountants (AICPA) AT-C Section 215. These represent the minimum procedures required for STIF programs. These agreed upon procedures, revised June 2021, are to be added to the STIF Recipient's annual financial statement audit process. Entities engaging in the audit may include additional STIF procedures as applicable to the STIF.

CONSIDERATIONS: Beginning with the fiscal year ending June 30, 2020, LTD auditors have successfully performed STIF Agreed-Upon-Procedures and submitted AUP reports to ODOT in a timely manner. All reports have been reviewed and accepted by ODOT.

NEXT STEPS: Staff will assist auditors in completing the STIF Agreed-Upon-Procedures for fiscal year ended June 30, 2023.

SUPPORTING DOCUMENTATION:

- 1) Statewide Transportation Improvement Fund Agreed-Upon Audit Procedures Questions

PROPOSED MOTION: None. Information only.

Statewide Transportation Improvement Fund Agreed-Upon Audit Procedures Questions

STIF Recipient Name:

Firm Performing the AUP engagement:

Auditor:

Date of Audit:

Fiscal Year Audited:

Section A – Qualified Entities Only

If the Recipient is a Qualified Entity (QE) fill out Section A; if not, skip to Section B.

1. For QEs that have Subrecipients:
 - a. Obtain a list of disbursements made to Subrecipients during the Fiscal Year being audited.
 - b. Obtain and compare the written method for disbursements against actual disbursements made to sub-recipients and confirm the method was followed
 - c. Confirm interest earned was apportioned in accordance with the disbursement method.
2. Confirm the QE spent at least 1% of STIF Formula funds received in the Fiscal Year to benefit students in Grade 9-12 in their area of responsibility.

Section B – Public Transportation Service Providers and Qualified Entities

To be completed if the recipient is a Public Transportation Service Provider (PTSP) or a QE.

1. Identify the types and amounts of STIF funds the entity received during the fiscal year:
 - a. Formula
 - b. Discretionary
 - c. Intercommunity
2. Inspect the entity's accounting system to confirm the entity has a separate account in their accounting system for each type of STIF program received in question 1.
3. Mathematically check total interest earned on STIF Formula funds during the fiscal year.
4. Recalculate the amount of unspent STIF Formula funds and interest earned that was carried forward to the following fiscal year or new STIF Plan.
5. Select a sample of STIF expenditures to confirm accounting records for all STIF programs are supported by source documentation such as canceled checks, paid bills, payrolls, contracts.
6. Inspect entity's written policies and procedures for documenting personnel compensation regarding employees whose time is charged to the STIF programs for detailed attributes including:
 - Personnel records are supported by a system of internal controls that provide reasonable assurance the charges are accurate, allowable, and properly allocated
 - Personnel records are incorporated into the PTSP's official records
 - Personnel records reasonably reflect the total activity for which the employee is compensated
 - Personnel records encompass state assisted activities, as well as all other activities compensated by the PTSP
 - Personnel records should not rely on estimates as a basis to charge time to STIF activities



AGENDA ITEM SUMMARY

DATE OF MEETING: September 12, 2023

ITEM TITLE: GRANTS OVERVIEW

PREPARED BY: Pamela Strutz, Director of Finance

CHIEF OFFICER: Jameson Auten, Chief Executive Officer/General Manager

ACTION REQUESTED: None. Information Only

PURPOSE: To provide the Committee with an overview of grant awards.

DESCRIPTION:

Grants Overview: Financial Health is a key Strategic Business Plan objective. Grants funding our operations and projects make up 41% of our FY24 Budget Revenue. Grants add Community Value by leveraging all available resources to provide services to our Community. Grants also contribute to our Sustainability goals by providing the necessary resources to maintain our assets in a State of Good Repair. The majority of our grants are through the Federal Transportation Administration. We also receive grants from Oregon Department of Transportation, the State of Oregon Lottery and our local service partners.

BACKGROUND:

Grants revenue has become an increasingly important part of our financial budget. In fiscal year 2019-20 the percent of revenue from grants was 25 percent. For fiscal year 2023-24 the percent of our budget revenue from grants has risen to 41 percent. Federal grants for operating purposes make up 10 percent of that amount. As we look toward long-term financial health and sustainability we need to plan ahead for the use of Federal grants, particularly in the area of operating purposes. A portion of the Federal operating grant funds were awarded to assist transit agencies through the challenges of the pandemic. At this time Congress has chosen to not extend that funding, and the remainder of our allocation will be spread over the next 2 fiscal years. A portion of the ongoing Federal funding is for maintenance and upkeep of our capital assets, specifically our fleet.

As we are working on the Long-Range Financial Plan our placement of grants will have an important impact. The amount and availability of grants also impacts the Community Investment Plan. We felt it would be prudent to review our grants with this Committee and seek feedback on the possible roles for various types of grants in our future.

CONSIDERATIONS: The previous Long-Range Financial Plan was completed with the goal of reducing any reliance on Federal grants for operations. We are reviewing the viability of that assumption in the current LRFP.

NEXT STEPS: Staff will complete the Federal grants portion of the 2024-2033 Long-Range Financial Plan considering feedback received from the Finance Committee.

SUPPORTING DOCUMENTATION:

- 1) LTD FY22-23 Grant Award Summary
- 2) Schedule of Federal Awards FY 21-22

PROPOSED MOTION: None. Information only.

LTD Grant Award Summary (FTA)

FY 22-23

FY 22-23 Awarded Grants	Description	Project Funding	
OR-2022-032-00 Grant executed 7/25/22	<i>FY 21 5310 CRRSAA ADA Vehicle Replacement Project</i> – This COVID-19 stimulus funded grant will be used for the purchase of approximately five (5) ADA accessible, less than 30 foot replacement buses, including security surveillance system . The vehicles will be used for purchased services from non-profit agencies for transportation services for the elderly and persons with disabilities who are otherwise unable to utilize LTD’s regular fixed-route service.	Federal Share Local Match Project Total Project Balance	\$46,240 \$ 0 \$46,420 \$46,420
OR-2022-030-00 Grant executed 8/8/22	<i>FY2021 FHWA CMAQ Transferred to Section 5307 for Replacement Electric Buses</i> – This grant provides funding for the acquisition of approximately three 40-foot electric buses and is in tandem with several FTA grants supporting LTD’s Electric Bus Replacement Project (Grant closed 7/2023).	Federal Share Local Match Project Total Project Balance	\$2,670,532 \$ 305,654 \$2,976,186 \$ 0
OR-2022-047-00 Grant executed 9/13/22	<i>FY 19 5307 LTD Financial Management System Upgrade Project</i> – This grant will fund the replacement of LTD's financial management system.	Federal Share Local Match Project Total Project Balance	\$1,200,000 \$ 300,000 \$1,500,000 \$ 918,664
OR-2022-051-00 Grant executed 9/14/22	<i>FY2022 Transit Infrastructure Grant - Community Project Funding for LTD Electric Bus Replacement Project (EARMARK)</i> – This grant provides funding for the acquisition of one battery electric bus and is in tandem with several FTA grants supporting LTD’s Electric Bus Replacement Project.	Federal Share Local Match Project Total Project Balance	\$ 950,000 \$ 237,500 \$1,187,500 \$1,187,500

OR-2022-042-00 Grant executed 9/20/22	FY2017 / 2018 Section 5307 LTD Information Technology Software Upgrades and Replacement – This grant includes funds to replace/upgrade various LTD systems.	Federal Share Local Match Project Total Project Balance	\$3,000,000 \$ 750,000 \$3,750,000 \$2,263,945
OR-2022-043-00 Grant executed 9/20/22	FY 2018 5307 Major Bus Components Replacement Parts – This grant will fund the purchase of major vehicle system component replacement parts in order to maintain the hybrid fleet in a state of good repair.	Federal Share Local Match Project Total Project Balance	\$2,068,719 \$ 517,180 \$2,585,899 \$1,705,369
OR-2022-049-00 Grant executed 9/20/22	FY 2019 Section 5307 Bus Wash Replacement Project – This grant includes funds to replace the current bus wash equipment that was installed in 2005. The components of the current bus wash system have reached the end of their useful life.	Federal Share Local Match Project Total Project Balance	\$ 720,000 \$ 180,000 \$ 900,000 \$ 129,349
OR-2022-050-00 Grant executed 9/20/22	FY 2018 Section 5307 LTD System Security Upgrades – This grant includes funds for security improvements at locations vulnerable to terrorist attacks, vandalism, and other criminal activity. Improvements will focus on the hardening of LTD physical assets.	Federal Share Local Match Project Total Project Balance	\$2,000,000 \$ 500,000 \$2,500,000 \$ 310,239
OR-2022-057-00 Grant executed 9/27/22	FY2021 Section 5339(b) Bus and Bus Facilities Vehicle Replacement and Electric Charging Infrastructure – This competitive grant provides funding for the acquisition of approximately five 40-foot electric buses and is in tandem with several FTA grants supporting LTD’s Electric Bus Replacement Project.	Federal Share Local Match Project Total Project Balance	\$4,891,676 \$1,222,920 \$6,114,596 \$4,027,180
TOTAL GRANTS AWARDED FY 22-23			\$21,560,421
TOTAL FEDERAL FUNDS RECEIVED FY 22-23			\$17,547,167

**Schedule of Expenditures of Federal Awards
For the fiscal year ended June 30, 2022**

Pass Through Identifying Number	Project Description	CFDA #	Federal Award	Award Date	2021-2022 Expenditures
<u>U.S. Department of Transportation</u>					
<i>Federal Transit Cluster</i>					
Capital Improvement Grants					
OR-04-0049 - 5309		20.500	1,064,145	Nov-15	11,738
OR-2017-019-00 - MAP 21 (5309)		20.500	450,000	Aug-17	0
Capital and Operating Assistance Formula Grants					
OR-95-X030 - 5307	Gateway Smarttrips	20.507	2,190,000	May-12	82
OR-95-X055 - 5307	BYD Bus	20.507	5,649,011	Jun-15	0
OR-2018-025-00 - 5307	Moving Ahead	20.507	2,300,000	Aug-18	12,437
OR-2018-035-00 - 5307	MainMcVay	20.507	315,000	Aug-18	589
OR-2020-025-00 - 5307	Cares Act	20.507	25,533,427	May-20	0
OR-2020-039-00 - 5307	SRTS-Springfield	20.507	106,268	Jul-20	12,685
OR-2020-040-00 - 5307	Santa Clara	20.507	3,600,000	Jul-20	3,353
OR-2020-041-00 - 5307	Fleet Procurement	20.507	125,000	Jul-20	74,974
OR-2020-047-00 - 5307	PM/ACM	20.507	4,902,240	Sep-20	0
OR-2020-052-00 - 5307	BRT Bus	20.507	3,925,201	Sep-20	30,449
OR-2020-055-00 - 5307	WEEE/Willowcree	20.507	2,765,958	Sep-20	0
OR-2020-056-00 - 5307	SRTS-Regional	20.507	594,468	Sep-20	43,993
OR-2020-057-00 - 5307	TDM	20.507	900,000	Sep-20	16,778
OR-2021-016-00 - 5307	CRRSAA	20.507	17,349,885	May-21	17,349,885
OR-2021-039-00 - 5307	Bike Pkng/SRTS	20.507	269,807	Sep-21	269,807
OR-2021-040-00 - 5307	Dexp	20.507	127,039	Sep-21	51,386
OR-2021-034-00 - 5307	Electric Bus	20.507	2,401,026	Sep-21	0
OR-2022-019-00 - 5307	ARPA	20.507	32,591,317	Apr-22	0
Passed through Oregon Department of Transportation					
Capital Improvement Grants					
<i>Subtotal Federal Transit Cluster</i>					17,878,155
<i>Transit Services Program Cluster</i>					
Capital and Operating Assistance Formula Grants					
OR-2017-026-00 - 5310	ADA Veh Replacement	20.513	232,854	Sep-17	0
OR-2019-023-01 - 5310	ADA Veh Replacement	20.513	746,690	Jul-19	0
OR-2021-026-00 - 5310	Mob for All	20.513	76,000	Jul-21	0
OR-2022-022-00 - 5310	ADA Veh Replacement	20.513	544,938	May-22	0
OR-2022-026-00 - 5310 (ARPA)	ADA Veh Replacement	20.513	46,241	Jun-22	0
Passed through Oregon Department of Transportation					
35200 ODOT - 5310		35200 20.513	2,023,050	Jul-21	795,054
<i>Subtotal Transit Services Program Cluster</i>					795,054
<i>Highway Planning and Construction Cluster</i>					
Passed through Oregon Department of Transportation					
32517 ODOT		32517 20.205	524,824	Jul-18	65,743
<i>Subtotal Highway Planning and Construction Cluster</i>					65,743

**Schedule of Expenditures of Federal Awards
For the fiscal year ended June 30, 2022**

Pass Through Identifying Number	Project Description	CFDA #	Federal Award	Award Date	2021-2022 Expenditures
<i>Capital Improvement Grants</i>					
OR-2017-015 - 5339		20.526	943,814	Sep-17	0
OR-2018-021 - 5339		20.526	646,062	Aug-18	0
OR-2019-027 - 5339		20.526	1,817,451	Aug-19	14,668
OR-2019-027 - 5337		20.525	309,445	Aug-19	0
OR-2021-031 - 5337		20.525	3,498,776	Sep-21	3,498,776
OR-2021-032 - 5339		20.526	3,952,851	Sep-21	12,555
OR-2021-034 - 5339		20.526	1,753,795	Sep-21	2,513
Passed through Oregon Department of Transportation					
35006 ODOT - 5311	35006	20.509	285,041	Jul-21	142,520
35113 ODOT - 5311	35113	20.509	312,000	Jul-21	121,060
					0
					0
					3,792,092
Total U.S. Department of Transportation					22,531,045
<u>U.S. Department of Health and Human Services</u>					
Passed through Lane Council of Governments					
LCOG Volunteer Escort		93.044		Jul-19	6,672
Total Federal Awards					22,537,717

*Note: Due to the timing and execution of grants, some expenditures shown are from prior years. Please see summary by year below.

2021-22	18,678,992
2020-21	3,542,886
2019-20	140,279
2018-19	123,314
2017-18	52,246
Total All Years	22,537,717