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## **AGENDA**

### **REGULAR BOARD MEETING**

#### **REGIONAL METROPOLITAN TRANSIT AUTHORITY OF OMAHA**

**2222 Cuming Street**

**Omaha, Nebraska, 68102**

**July 27, 2023**

**8:30 a.m.**

1. Call to Order: Notice of the Regular Meeting was published in the Omaha Daily Record on July 21, 2023.
2. Approval of Minutes of Previous Meeting:

- a. Regular Meeting: June 22, 2023
- 3. General Public Comment Period  
*This is an opportunity for members of the audience to be heard regarding topics related to the Regional Metropolitan Transit Authority of Omaha, not on the agenda for a maximum of 2 minutes.*
- 4. Administrative Report (L. Cencic)
- 5. Administrative Reports:
  - a. Administration/Human Resources (D. Grant)
  - b. Programs/Operation (I. Maldonado)
  - c. Communications (N. Ebat)
- 6. Resolution – Request Approval of Fiscal Year 2022 Audited Financials (W. Clingman)
- 7. Resolution – Request Approval of the Hourly and Salaried Employees’ Pension Plan Actuarial Reports as of January 1, 2023 (W. Clingman)
- 8. Resolution – Request Approval of Title VI Service Equity Analysis for Planned Service Changes (A. Johnson)
- 9. Board Chair Report (D. Lawse)
- 10. Date, Time and Place of Next Regular Board Meeting  
Thursday, August 24, 2023, at 8:30 a.m.  
Authority’s Administrative Building
- 11. Adjournment

Tentative Resolutions for Next Board Meeting

Request Approval of the Hourly and Salaried Employees’ Pension Plan Actuarial Reports as of January 1, 2023

6.

RESOLUTION:

**Request Approval of Fiscal Year 2022 Audited Financials**

EXPLANATION:

Staff is seeking approval of the 2022 audited financial statements. Eide Baily audited Metro's financial statements as of and for the year ended December 31, 2022, and produced the audit report. The 2022 audit report was sent to Metro's Finance/Procurement Committee for their review prior to the Board meeting.

Recommend approval.



June 30, 2023

To the Board of Directors  
The Regional Metropolitan Transit Authority of Omaha  
Omaha, NE

We have audited the financial statements of the Regional Metropolitan Transit Authority of Omaha d/b/a Metro (Transit Authority) as of and for the year ended December 31, 2022 and have issued our report thereon dated June 30, 2023. Professional standards require that we advise you of the following matters relating to our audit.

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

As communicated in our letter dated March 3, 2023, our responsibility, as described by professional standards, is to form and express an opinion about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America and to express an opinion on whether the Transit Authority complied with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the Transit Authority major federal programs. Our audit of the financial statements and major program compliance does not relieve you or management of its respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control over financial reporting. Accordingly, as part of our audit, we considered the internal control of Transit Authority solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

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

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

We have provided our comments regarding internal controls during our audit in our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* dated June 30, 2023. We have also provided our comments regarding compliance with the types of compliance requirements referred to above and internal controls over compliance during our audit in our Independent Auditor's Report on Compliance with Each Major Federal Program and Report on Internal Control Over Compliance Required by the Uniform Guidance dated June 30, 2023.

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

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

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

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

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

#### *Significant Accounting Policies*

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by the Transit Authority is included in Note 1 to the financial statements. There have been no initial selection of accounting policies and no changes in significant accounting policies or their application during 2022. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

#### *Significant Accounting Estimates*

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

The most sensitive accounting estimates affecting the financial statements are the estimates of the net pension liability, pension related deferred outflows of resources and deferred inflows of resources, pension expense and claims liabilities.

Management's estimate of the net pension liability, pension related deferred outflows of resources and deferred inflows or resources, and pension expense are based on actuarial valuations performed by actuarial specialists. In addition to the actuarial estimates above, management estimated claims liabilities. The estimate is based on the value calculated regarding claims development factors and is routinely reviewed by the Transit Authority's legal advisor and management. We evaluated the key factors and assumptions used to develop the pension related balances and claims liabilities and determined that they are reasonable in relation to the basic financial statements taken as a whole.

#### *Financial Statement Disclosures*

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the Transit Authority's financial statements relate to pension information and claims liabilities.

For purposes of this communication, professional standards require us to communicate to you significant unusual transactions identified during our audit. There were not any significant unusual transactions identified.

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

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

#### **Uncorrected and Corrected Misstatements**

For purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole. Uncorrected misstatements or matters underlying those uncorrected misstatements could potentially cause future-period financial statements to be materially misstated, even though the uncorrected misstatements are immaterial to the financial statements currently under audit. There was one corrected misstatements identified as a result of our audit procedures. However, management did provide three client adjusting journal entries after the original trial balance was provided.

The following misstatements that we identified as a result of our audit procedures were brought to the attention of, and corrected by, management:

- Beginning of the year accounts receivable balance of \$344,899 was deemed uncollectible which assumed to reduce the change in net position.

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

- Beginning of the year accounts receivable balance of \$293,570 was deemed uncollectible which assumed to reduce the change in net position.
- Claims payable balance was under reserved by \$205,000 as a result of a legal settlement that occurred subsequent to year end.

The effect of these uncorrected misstatements, including the effect of the reversal of prior year uncorrected misstatements as of and for the year ended December 31, 2022, is an understatement of liabilities of \$205,000, an overstatement of ending net position of \$205,000, an overstatement of expenses in the amount of \$88,570, and an understatement of the change in net position of \$88,570.

### **Disagreements with Management**

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

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

For purposes of this letter, professional standards require that we communicate any circumstances that affect the form and content of our auditor's report. We did not identify any circumstances that affect the form and content of the auditor's report. We did include an other matter to communicate that the 2021 financial statements were audited by other auditors.

### **Representations Requested from Management**

We have requested certain written representations from management which are included in the management representation letter dated June 30, 2023.

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

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

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

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

### **Recent Accounting Guidance**

In May 2022, GASB issued Statement No. 96, *Subscription-Based Information Technology Arrangements* (SBITA). The statement provides guidance on the accounting and financial reporting for SBITA for government end users (governments). This Statement (1) defines a SBITA; (2) establishes that a SBITA results in a right-to-use subscription asset—an intangible asset—and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and (4) requires note disclosures regarding a SBITA. To the extent relevant, the standards for SBITAs are based on the standards established in Statement No. 87, *Leases*, as amended. The standard will be effective for reporting periods beginning after June 15, 2022.

This report is intended solely for the information and use of the Board of Directors and management of the Transit Authority and is not intended to be, and should not be, used by anyone other than these specified parties.

*Eide Bailly LLP*

Omaha, Nebraska



Financial Statements

December 31, 2022 and 2021

**The Regional Metropolitan Transit  
Authority of Omaha d/b/a Metro**

The Regional Metropolitan Transit Authority of Omaha d/b/a Metro

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December 31, 2022 and 2021

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CPAs & BUSINESS ADVISORS

## Independent Auditor's Report

The Board of Directors  
The Regional Metropolitan Transit Authority of Omaha d/b/a Metro  
Omaha, Nebraska

### Report on the Audit of the Financial Statements

#### *Opinions*

We have audited the financial statements of the business-type activities and fiduciary activities of The Regional Metropolitan Transit Authority of Omaha d/b/a Metro (Transit Authority), as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the Transit Authority's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the business-type activities and fiduciary activities of the Transit Authority as of December 31, 2022, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### *Basis for Opinions*

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Transit Authority and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### *Other Matter*

The financial statements of the Transit Authority for the year ended December 31, 2021, were audited by another auditor, who expressed an unmodified opinion on those statements on April 27, 2022.

#### *Responsibilities of Management for the Financial Statements*

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Transit Authority's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

#### *Auditor's Responsibilities for the Audit of the Financial Statements*

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Transit Authority's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Transit Authority's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

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

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

### ***Supplementary Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Transit Authority's basic financial statements. The schedule of expenditures of federal awards as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with GAAS. In our opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

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

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



Omaha, Nebraska  
June 30, 2023

## **Introduction**

This management's discussion and analysis of the financial performance of Regional Metropolitan Transit Authority of Omaha d/b/a Metro (Transit Authority) provides an overview of the Transit Authority's financial activities for the year ended December 31, 2022, with comparisons to the prior two fiscal years. It should be read in conjunction with the accompanying financial statements of the Transit Authority.

## **Financial Highlights**

The Transit Authority's net position decreased in 2022 by \$541,607 or 0.62%, this was a nominal change for the Transit Authority. Especially when looking back at the past two years with a decrease of 5.17% in 2021 and an increase of 35.61% in 2020. The significant increase in 2020 is due to the purchase of ORBT Revenue Vehicles and construction of ORBT Platforms.

The Transit Authority reported operating losses in 2022 of \$44,699,079 as compared to the 2021 of \$40,858,213. This is a 9.40% increase or \$3,840,866 higher amount than the 2021 operating loss. The two main contributors to this increase are the continued lower than historical ridership and the hiring of additional staff. This was primarily for bus operators and administrative positions. The operating revenues increased by 18.02% or \$626,470 from 2021. This is primarily due to increases in service contract revenue related to ridership, but there was also a modest increase in passenger fares, even if they are still lower than they were prior to COVID-19. The Transit Authority receives nonoperating revenues in the form of property taxes and governmental grants to support operations. Reporting an operating loss is consistent with the Transit Authority's operating history since the Transit Authority was formed and is operated primarily to provide public transportation to the residents of Omaha and the surrounding area and is subsidized to that end. The Transit Authority levies property taxes to provide sufficient resources to enable it to serve residents in the metropolitan area.

Total nonoperating revenues net effect increased by \$9,825,824 or 32.31% in 2022 over the 2021 figure, the primary cause of this increase in nonoperating revenue is due to the increase in the property tax levy, which will be collected in 2023.

## **Overview of the Financial Statements**

The Transit Authority's financial statements consist of two components: basic financial statements and notes to the financial statements. It also includes other supplemental information in addition to the basic financial statements with the intent to provide additional detail to support the basic financial statements.

## **Basic Financial Statements**

### Business-type Activities

The basic financial statements of the business type activities are comprised of three statements - a statement of net position; a statement of revenues, expenses, and changes in net position; and a statement of cash flows. These statements provide information about the activities of the Transit Authority, including resources held by the Transit Authority but restricted for specific purposes by creditors, contributors, grantors or enabling legislation. The Transit Authority's operations is accounted for as a business-type activity and presents its financial statements on the accrual basis of accounting using the economic resources measurement focus.

#### *The Statement of Net Position and Statement of Revenues, Expenses, and Changes in Net Position*

One of the most important questions asked about any of the Transit Authority's finances is "Is the Transit Authority as a whole better or worse off as a result of the year's activities?" The Statement of Net Position and the Statement of Revenues, Expenses and Changes in Net Position report information about the Transit Authority's resources and its activities in a way that helps answer this question. These statements include all restricted and unrestricted assets and all liabilities and deferred inflows and outflows of resources using the accrual basis of accounting. Using the accrual basis of accounting means that all the current year's revenues and expenses are considered regardless of when cash is received or paid.

These two statements report the Transit Authority's net position and changes in the amount. The Transit Authority's total net position, the difference between assets, liabilities, and deferred inflows and outflows of resources, is one measure of the Transit Authority's financial health or financial position. Over time, increases or decreases in the Transit Authority's net position is an indicator of whether its financial health is improving or deteriorating. Other nonfinancial factors, such as changes in legislation and regulations, measures of the quantity and quality of services provided to its passengers, and local economic factors should also be considered to assess the overall financial health of the Transit Authority.

#### *The Statement of Cash Flows*

The Statement of Cash Flows reports cash receipts, cash payments and net changes in cash and cash equivalents resulting from four defined types of activities. It provides answers to such questions as where the cash came from, what was cash used for and what was the change in cash and cash equivalents during the reporting period.

### Fiduciary Activities

The fiduciary activities consist of the pension trust funds of the Transit Authority. The basic financial statements of the fiduciary activities are comprised of two statements - a Statement of Fiduciary Net Position and a Statement of Changes in Fiduciary Net Position. These statements provide information about the activities of the Transit Authority's pension plan. The fiduciary activities are recognized on the accrual basis of accounting using the economic resources measurement focus.

There are two separate pension plans for the Transit Authority included in fiduciary activities – one for salaried employees and one for hourly employees.

#### *Pension Plan for Salaried Employees*

The Metro Area Transit Salaried Employees' Pension Plan (Salaried Plan) is a defined benefit plan, which provides retirement, death, termination, and disability benefits. Salaried employees become eligible under the Salaried Plan the first day of the month following completion of 120 days of service. Vesting for employer contributions under the Salaried Plan is achieved upon completion of ten years of service. Employee contributions are fully vested.

#### *Pension Plan for Hourly Employees*

The Metro Area Transit Hourly Employees' Pension Plan (Hourly Plan) is a defined benefit plan, which provides retirement, death, termination, and disability benefits. Hourly employees who are covered by a collective bargaining agreement between the Transit Authority and the Transportation Workers of America are deemed eligible to participate under the Hourly Plan. Vesting for employer contributions under the Hourly Plan is achieved upon completion of ten years of service. Employee contributions are fully vested.

### **Notes to the Financial Statements**

Various notes provide additional information that is essential to a full understanding of the information provided in the basic financial statements and are found immediately following the financial statements to which they refer.

### **Other Information**

This report also presents certain required supplementary information in accordance with the requirements of generally accepted accounting principles providing information about the status of the Transit Authority's pension liability for its hourly plan and salary plan. Additional supplementary information and associated notes concerning federal compliance with the Transit Authority's expenditures appear immediately following the required supplementary information.

### **Analysis of Basic Financial Statements**

The Transit Authority's net position is the difference between its assets, deferred outflows of resources, liabilities, and deferred inflows of resources reported in the Statement of Net Position. The Transit Authority's net position decreased in 2022 by \$541,607 or 0.62% when compared to 2021. The decrease in the Transit Authority's Net Position in 2021 is due to the continued impact of COVID as well as increased depreciation costs. The net decrease for 2022 was nominal when compared to prior years. The growth of the organization offset by additional property tax revenue help to keep the change in net position low.



The Regional Metropolitan Transit Authority of Omaha d/b/a Metro  
Management's Discussion and Analysis  
December 31, 2022 and 2021

**Table 1: Condensed statements of net position**

	<u>2022</u>	<u>2021</u>	<u>2020</u>
<b>Assets</b>			
Cash and investments	\$ 11,731,585	\$ 8,103,311	\$ 10,127,745
Other current assets	35,498,515	31,166,228	29,976,262
Capital assets, net	59,135,860	67,680,250	73,963,095
Other noncurrent assets	<u>75,253</u>	<u>81,529</u>	<u>85,110</u>
<b>Total assets</b>	<u>106,441,213</u>	<u>107,031,318</u>	<u>114,152,212</u>
<b>Deferred Outflows of Resources</b>	<u>8,552,266</u>	<u>4,259,832</u>	<u>3,167,362</u>
<b>Liabilities</b>			
Accounts payable	1,100,309	2,272,365	2,575,737
Accrued expenses	2,154,738	1,514,684	1,709,119
Claims liabilities	1,550,079	1,540,736	1,721,510
Net pension liability	19,188,723	11,056,551	11,775,725
Other long-term liabilities	<u>258,086</u>	<u>283,362</u>	<u>303,638</u>
<b>Total liabilities</b>	<u>24,251,935</u>	<u>16,667,698</u>	<u>18,085,729</u>
<b>Deferred Inflows of Resources</b>	<u>3,554,533</u>	<u>6,894,834</u>	<u>6,720,908</u>
<b>Net Position</b>			
Net investment in capital assets	58,788,234	67,387,266	72,438,282
Restricted	-	168,908	736,045
Unrestricted	<u>28,398,777</u>	<u>20,172,444</u>	<u>19,338,610</u>
<b>Total net position</b>	<u>\$ 87,187,011</u>	<u>\$ 87,728,618</u>	<u>\$ 92,512,937</u>

Transit Authority continues to capture allowable operating costs and capitalizes these expenditures in the annual appropriation of the 5307 FTA Formula funds. These funds are being invested while giving the Transit Authority a greater means of working capital. The 2022 operating expenses had an increase over what was reported in 2021 as the amount increased by \$4,467,336 or 1.07% over 2021, the primary reason for this increase in operating cost is from additional wage cost as hiring of additional personal started in 2022 for anticipated service increase in 2023. Refer to Table 2.

The Regional Metropolitan Transit Authority of Omaha d/b/a Metro  
Management's Discussion and Analysis  
December 31, 2022 and 2021

**Table 2: Condensed statements of changes in net position**

	<u>2022</u>	<u>2021</u>	<u>2020</u>
Operating Revenues	\$ 4,102,473	\$ 3,476,003	\$ 3,127,265
Operating Expenses	<u>48,801,552</u>	<u>44,334,216</u>	<u>39,529,323</u>
Operating Loss	<u>(44,699,079)</u>	<u>(40,858,213)</u>	<u>(36,402,058)</u>
Nonoperating Revenues			
Property taxes	30,660,363	20,202,096	19,318,842
Federal and state grants	9,548,115	9,664,407	17,683,785
Other revenue	<u>25,988</u>	<u>542,139</u>	<u>428,677</u>
Total nonoperating revenues	<u>40,234,466</u>	<u>30,408,642</u>	<u>37,431,304</u>
Net Income (Loss) before Capital Grants and Contributions	(4,464,613)	(10,449,571)	1,029,246
Capital Grants and Contributions	<u>3,923,006</u>	<u>5,665,252</u>	<u>23,262,028</u>
Change in Net Position	(541,607)	(4,784,319)	24,291,274
Net Position, Beginning of Year	<u>87,728,618</u>	<u>92,512,937</u>	<u>68,221,663</u>
Net Position, End of Year	<u>\$ 87,187,011</u>	<u>\$ 87,728,618</u>	<u>\$ 92,512,937</u>

**Operating Losses**

The first component of the overall change in the Transit Authority's net position is its operating income or loss - generally, the difference between net passenger service and other operating revenues and the expenses incurred to perform those services. In each of the past two years, the Transit Authority has reported an operating loss. As previously stated, this is consistent with the Transit Authority's operating history as the Transit Authority was formed and is operated primarily to provide public transportation to the residents of Omaha and the surrounding area and is subsidized to that end. The Transit Authority levies property taxes to provide sufficient resources to enable it to serve residents in the metropolitan area.

The operating loss for 2022 increased compared to 2021 by \$3,840,866 or 9.40%. Most of the increased operating expenses are due to the addition of transit service and the related hiring of additional staff for new positions or to return to pre-COVID staffing levels. As you can see from the tables, there is an impactful increase in operating revenues of 18.02% or \$626,470 between 2022 and 2021. The 18.02% increase in operating revenues is a result of increasing service contract revenues, but there was also a noticeable increase in passenger fares collected from 2021 to 2022. Passenger revenues are still below 2019 levels as the Transit Authority continues to experience a reduction in ridership due to COVID-19.

The Transit Authority is a labor intensified industry with employee costs in salaries, wages, and fringe benefits amounting to many of the total operating expenses in 2022 as well as previous years.

The Regional Metropolitan Transit Authority of Omaha d/b/a Metro  
Management's Discussion and Analysis  
December 31, 2022 and 2021

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**Nonoperating Revenues**

Nonoperating revenues consist primarily of property taxes levied by the Transit Authority, as well as federal and state operating grants. Nonoperating revenues increased in 2022 by \$9,825,824 or 32.31% over 2021. The increase of 51.77% in the property taxes part of the long-term plan as the Transit Authority transitions into a Regional Transit Authority and lays the foundation for the expansion of service. The Transit Authority had a modest increase in Federal Operating Grants when compared to 2021. This was offset by a decrease in state operating grants.

**Table 3: Statement of Fiduciary Net Position**

The following displays the pension plan assets and net position as of December 31, 2022, 2021, and 2020:

	<u>2022</u>	<u>2021</u>	<u>2020</u>
Trust Assets	<u>\$ 34,566,972</u>	<u>\$ 42,248,876</u>	<u>\$ 38,473,669</u>
Restricted for Pensions	<u>\$ 34,566,972</u>	<u>\$ 42,248,876</u>	<u>\$ 38,473,669</u>

**Table 4: Changes in Fiduciary Net Position**

The following displays the changes in fiduciary net position for the years ended December 31, 2022, 2021, and 2020:

	<u>2022</u>	<u>2021</u>	<u>2020</u>
Contributions	\$ 2,300,592	\$ 2,326,622	\$ 2,603,360
Investment Income (Loss)	<u>(6,572,425)</u>	<u>4,585,718</u>	<u>4,781,831</u>
Total additions	<u>(4,271,833)</u>	<u>6,912,340</u>	<u>7,385,191</u>
Benefits Paid	3,383,821	3,112,408	2,893,811
Administrative Expenses	<u>26,250</u>	<u>24,725</u>	<u>20,498</u>
Total deductions	<u>3,410,071</u>	<u>3,137,133</u>	<u>2,914,309</u>
Net Change in Fiduciary Net Position	(7,681,904)	3,775,207	4,470,882
Fiduciary Net Position, Beginning of Year	<u>42,248,876</u>	<u>38,473,669</u>	<u>34,002,787</u>
Fiduciary Net Position, End of Year	<u>\$ 34,566,972</u>	<u>\$ 42,248,876</u>	<u>\$ 38,473,669</u>

### **Capital Assets**

The Transit Authority procured a total of \$4,633,657 in 2022 capital assets as compared to the 2021 amount of \$8,534,161. The decreased amount in 2022 can be attributed to an off year in the lifecycle of assets. Over the next several years we anticipate replacing about 30% of our existing fleet, with possible expansion as well as ridership continuing to increase. See additional information regarding capital assets in Note 3 to the financial statements.

### **Other Economic Factors and Next Year's Budget**

The Transit Authority approved its 2023 operating budget through a public hearing in September 2022. The 2023 operating budget includes operating expenses of \$44,709,724, an increase of \$6,709,117, or 18%, from the amended 2022 budget. The 2023 capital budget includes capital outlays and improvements of \$17,751,528. The budget will leave the Transit Authority with an estimated 13% remaining cash reserve.

Ridership continues to be lower than pre-2020 levels because of the COVID-19 pandemic. Ridership did increase in 2022 and is anticipated to continue the trend of increasing in 2023. The Transit Authority is always looking at new ways to attract new riders and increase ridership as well as new organizations to partner with for additional ridership. The continued implementation of the MetroNext plan will also increase ridership numbers.

### **Contacting the Transit Authority's Financial Management**

This financial report is designed to provide a general overview of the Transit Authority's finances and to show the Transit Authority's accountability for the money it receives. Questions about this report and requests for additional financial information should be directed to the Transit Authority's Finance Director or Chief Executive Officer by telephoning (402) 341-7560 or emailing [wclingman@ometro.com](mailto:wclingman@ometro.com) or [lcencic@ometro.com](mailto:lcencic@ometro.com).

The Regional Metropolitan Transit Authority of Omaha d/b/a Metro

Statements of Net Position  
December 31, 2022 and 2021

	<u>2022</u>	<u>2021</u>
Assets		
Current Assets		
Cash and cash equivalents	\$ 11,731,585	\$ 8,103,311
Receivables		
Property tax	28,960,522	19,321,896
Grants	4,025,906	8,765,386
Service accounts	640,817	904,869
Materials and supplies inventory	1,524,735	1,245,383
Prepaid expenses and other assets	346,535	928,694
Total current assets	<u>47,230,100</u>	<u>39,269,539</u>
Capital Assets, Net	59,135,860	67,680,250
Other Assets	75,253	81,529
Total assets	<u>106,441,213</u>	<u>107,031,318</u>
Deferred Outflow of Resources		
Pension related deferred outflows	<u>8,552,266</u>	<u>4,259,832</u>
Liabilities		
Current Liabilities		
Accounts payable	1,100,309	2,272,365
Accrued wages and vacation payable	1,106,523	980,278
Accrued payroll taxes and benefits	488,605	261,911
Accrued expenses	559,610	272,495
Claims liabilities	1,550,079	1,540,736
Total current liabilities	<u>4,805,126</u>	<u>5,327,785</u>
Noncurrent Liabilities		
Net pension liability	19,188,723	11,056,551
Other long-term liabilities	75,253	81,529
Other employee benefits payable	182,833	201,833
Total noncurrent liabilities	<u>19,446,809</u>	<u>11,339,913</u>
Total liabilities	<u>24,251,935</u>	<u>16,667,698</u>
Deferred Inflows of Resources		
Pension related deferred inflows	<u>3,554,533</u>	<u>6,894,834</u>
Net Position		
Net investment in capital assets	58,788,234	67,387,266
Restricted	-	168,908
Unrestricted	28,398,777	20,172,444
Total net position	<u>\$ 87,187,011</u>	<u>\$ 87,728,618</u>

The Regional Metropolitan Transit Authority of Omaha d/b/a Metro  
Statements of Revenue, Expenses, and Changes in Net Position  
Years Ended December 31, 2022 and 2021

	2022	2021
Operating Revenues		
Passenger fares	\$ 2,060,661	\$ 1,897,116
Service contracts	1,516,315	1,215,652
Other	525,497	363,235
Total operating revenues	4,102,473	3,476,003
Operating Expenses		
Administration of transportation operations	2,181,609	888,707
Revenue vehicle movement control	1,388,797	1,138,077
Scheduling of transportation operations	195,626	208,243
Revenue vehicle operations	19,128,364	15,596,950
Maintenance administration	796,272	758,612
Servicing revenue vehicles	989,177	929,680
Maintenance of revenue vehicles	3,117,292	3,747,607
Maintenance of other equipment	1,831,831	1,696,208
Ticketing and fare collection	169,871	99,165
Customer services and promotion	826,456	845,939
Personnel, legal and insurance	1,373,212	1,503,424
Finance, accounting and data processing	1,135,205	981,020
Purchasing and stores	353,559	298,378
General management	1,191,151	885,926
MAPA activities	-	129,173
General and administrative	938,807	1,041,930
Depreciation	13,184,323	13,585,177
Total operating expenses	48,801,552	44,334,216
Operating loss	(44,699,079)	(40,858,213)
Nonoperating Revenues (Expenses)		
Property taxes	30,660,363	20,202,096
Federal operating grants	7,807,738	6,969,137
State operating grants	1,740,377	2,695,270
Other support and revenue	-	500,000
Investment income	-	13,354
Gain on disposal of capital assets	25,988	28,785
Nonoperating revenue, net	40,234,466	30,408,642
Net Loss before Capital Contributions	(4,464,613)	(10,449,571)
Capital Grants and Contributions	3,923,006	5,665,252
Change in Net Position	(541,607)	(4,784,319)
Net Position, Beginning of Year	87,728,618	92,512,937
Net Position, End of Year	\$ 87,187,011	\$ 87,728,618

# The Regional Metropolitan Transit Authority of Omaha d/b/a Metro

Statements of Cash Flows  
Years Ended December 31, 2022 and 2021

	2022	2021
Operating Activities		
Cash received from customers	\$ 4,366,525	\$ 3,544,248
Cash paid to suppliers	(14,864,174)	(15,167,959)
Cash paid to employees	(20,498,746)	(19,453,756)
Net Cash Used in Operating Activities	(30,996,395)	(31,077,467)
Noncapital Financing Activities		
State grants received	3,201,167	3,669,001
Federal grants received	10,058,796	4,559,695
Property taxes received	21,021,737	18,900,032
Net Cash Provided by Noncapital Financing Activities	34,281,700	27,128,728
Capital and Related Financing Activities		
Purchase of capital assets	(4,633,657)	(8,534,161)
Proceeds on sale of capital assets	25,988	28,785
Other support and revenue received	-	500,000
Federal capital grants received	4,950,638	9,916,327
Net Cash Provided by Capital and Related Financing Activities	342,969	1,910,951
Investing Activities		
Interest income received	-	13,354
Net cash provided by investing activities	-	13,354
Net Change in Cash and Cash Equivalents	3,628,274	(2,024,434)
Cash and Cash Equivalents, Beginning of Year	8,103,311	10,127,745
Cash and Cash Equivalents, End of Year	\$ 11,731,585	\$ 8,103,311

The Regional Metropolitan Transit Authority of Omaha d/b/a Metro

Statements of Cash Flows

Years Ended December 31, 2022 and 2021

	<u>2022</u>	<u>2021</u>
Reconciliation of Operating Loss to Net Cash Used for Operating Activities		
Operating loss	\$ (44,699,079)	\$ (40,858,213)
Adjustments to reconcile operating loss to net cash used in operating activities		
Depreciation	13,184,323	13,585,177
Changes in assets and liabilities:		
Decrease in service accounts receivable	264,052	15,843
(Increase) decrease in materials and supplies inventory	(279,352)	163,822
(Increase) decrease in prepaid expenses and other assets	582,159	(418,390)
(Increase) in pension related deferred outflows of resources	(4,292,434)	(1,092,470)
(Decrease) in accounts payable and accrued expenses	(547,935)	(1,927,988)
Increase (decrease) in net pension liability	8,132,172	(719,174)
Increase (decrease) in deferred inflows of resources	(3,340,301)	173,926
Net Cash Used in Operating Activities	<u>\$ (30,996,395)</u>	<u>\$ (31,077,467)</u>
Noncash Capital, Investing, and Financing Activities		
Accounts payable incurred for purchase of property and equipment	<u>\$ (347,626)</u>	<u>\$ (292,984)</u>



The Regional Metropolitan Transit Authority of Omaha d/b/a Metro  
Statements of Fiduciary Net Position  
Years Ended December 31, 2022 and 2021

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	<u>2022</u>	<u>2021</u>
Assets		
Cash	\$ 1,035,753	\$ 1,300,704
Contributions receivable	72,389	80,256
Accrued income	19,848	21,157
Investments	<u>33,438,982</u>	<u>40,846,759</u>
Total assets	<u>\$ 34,566,972</u>	<u>\$ 42,248,876</u>
Fiduciary Net Position		
Restricted for pensions	<u>\$ 34,566,972</u>	<u>\$ 42,248,876</u>

The Regional Metropolitan Transit Authority of Omaha d/b/a Metro  
 Statements of Changes in Fiduciary Net Position  
 Years Ended December 31, 2022 and 2021

	<u>2022</u>	<u>2021</u>
<b>Additions</b>		
Employee contributions	\$ 1,141,560	\$ 1,110,776
Employer contributions	<u>1,159,032</u>	<u>1,215,846</u>
Total contributions	<u>2,300,592</u>	<u>2,326,622</u>
<b>Investment income (loss)</b>		
Net change in fair value of investments	(7,362,346)	2,847,446
Interest, dividends and other income	855,350	1,800,761
Investment expenses	<u>(65,429)</u>	<u>(62,489)</u>
Net investment income (loss)	<u>(6,572,425)</u>	<u>4,585,718</u>
Total additions	<u>(4,271,833)</u>	<u>6,912,340</u>
<b>Deductions</b>		
Benefits paid	3,383,821	3,112,408
Administrative expenses	<u>26,250</u>	<u>24,725</u>
Total deductions	<u>3,410,071</u>	<u>3,137,133</u>
Change in net position	(7,681,904)	3,775,207
<b>Fiduciary Net Position</b>		
Beginning of year	<u>42,248,876</u>	<u>38,473,669</u>
End of year	<u><u>\$ 34,566,972</u></u>	<u><u>\$ 42,248,876</u></u>

## **Note 1 - Summary of Significant Accounting Policies**

The financial statements of the Regional Metropolitan Transit Authority of Omaha d/b/a Metro (Transit Authority) have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to state and local governments as prescribed by the Governmental Accounting Standards Board (GASB). GASB is the accepted standard setting body for establishing governmental accounting and financial reporting principles.

The significant accounting and reporting policies and practices used by Transit Authority are described below.

### **Reporting Entity**

The Transit Authority of the City of Omaha d/b/a Metro, a public benefit corporation, was created by the City of Omaha, Nebraska, by Ordinance No. 26335 on May 10, 1972, under statutes of Nebraska known as the Transit Authority Law. Effective August 1, 2022, pursuant to the Regional Metropolitan Transit Authority Act (Nebraska Revised Statutes sections 18-1801 to 18-1825), the Transit Authority of the City of Omaha d/b/a Metro was converted to the Regional Metropolitan Transit Authority of Omaha d/b/a Metro. The Transit Authority is an independent political subdivision of the State of Nebraska.

As a political subdivision, it is distinct from, and is not an agency of, the State of Nebraska or any other local governmental unit. The Transit Authority has the right to eminent domain and the power to enter into contracts and to purchase equipment. The Transit Authority consists of a five-member board appointed by the mayor and confirmed by Omaha's City Council and the County Board of Douglas County, Nebraska. The Transit Authority is solely responsible for financing deficits or the disposition of surplus funds. The Transit Authority collects revenues, controls disbursements and has title to all assets. The Transit Authority has and retains full and exclusive jurisdiction and control over all public passenger transportation systems in the City of Omaha, excluding taxicabs and railroad systems.

The Regional Metropolitan Transit Authority (Transit Authority) operates a timed-transfer system offering fixed, express/commuter and circulator route services. The Transit Authority serves 100 square miles or approximately 85% of the City of Omaha. In addition, the Transit Authority offers MOBY, American with Disabilities Act complementary Para the Transit service. MOBY is an origin-to destination, curb-to-curb service operation within Omaha's city limits. The transit service outside of the Omaha city limits is provided by contractual agreement between the Transit Authority and the respective political jurisdictions and agencies.

### **Measurement Focus, Basis of Accounting and Financial Statement Presentation**

The basic financial statements provide information about the Transit Authority's business-type and fiduciary (Pension Trust Funds) activities. Separate statements for business-type activities and fiduciary activities are presented.

The basic financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recognized when earned, and expenses are recognized when a liability is incurred, regardless of the timing of the related cash flows. On an accrual basis, revenues from operating activities are recognized in the fiscal year that the operations are provided.

Operating revenues occur from passenger fares, service contracts, rental of property, and sale of advertising space. Passenger fares are recorded as revenue at the time the service is provided. Property taxes are recognized as revenues in the year for which they are levied. The Transit Authority recognizes federal and state grant income when eligibility requirements are met. The Federal Transit Administration ("FTA") and the State of Nebraska provide financial assistance and distribute grants directly to the Transit Authority for operations and acquisition of property and equipment. Operating grants made on the basis of entitlement periods are recorded as grant receivables and revenues over the entitlement periods, based on qualifying expenditures. Capital grants for the acquisition of property and equipment (reimbursement type grants) are recorded as grant receivables when the related grant expenditures are incurred.

Operating expenses include the cost of sales and service, administrative expenses and depreciation on capital assets. All revenue and expenses not meeting this definition are reported as non-operating revenues and expenses. Resources received or recognized as receivable before time requirements are met, are reported as deferred revenues.

#### **Cash and Cash Equivalents**

Cash and cash equivalents consist of cash on hand, demand deposits and highly liquid investments with an original maturity of three months or less.

#### **Service Accounts, Grants and Property Taxes Receivable**

Service accounts receivable consist of amounts due from customers for the Transit services and various other items. Grants receivable consist of amounts due from the federal and state government under grant contracts as reimbursement for funds expended in accordance with those grant agreements. Tax collections receivable consist of uncollected property taxes. The Transit Authority has evaluated outstanding receivables and determined that no allowance for uncollectible accounts is necessary at December 31, 2022 and 2021.

#### **Materials and Supplies Inventory**

Materials and supplies are stated at the lower of cost (first-in, first-out method) or market. Inventory generally consists of maintenance parts and supplies for rolling stock and other miscellaneous items. Costs are recognized as expenses at the time inventory items are used.

#### **Prepaid expenses**

Certain payments to vendors reflects costs or deposits applicable to future accounting periods and are recorded as prepaid expenses in the financial statements.

#### **Capital Assets**

Assets which cost \$5,000 or more, and with a useful life of more than one year, are capitalized in the year they are placed in service. Capital assets are reported at cost, or if contributed property, at their fair value at the time of contribution. Costs of maintenance and repairs are charged to operations as incurred; costs of improvements are capitalized and depreciated over the remaining useful lives of the related assets.

Depreciation of capital assets is charged as an expense against operations. When capital assets are disposed, the cost and applicable accumulated depreciation are removed from the respective accounts, and the resulting gain or loss is recognized. The Transit Authority computes depreciation using the straight-line method over the estimated useful lives of the assets as follows:

Motor coaches	2 - 12 years
Building and improvements	3 - 40 years
Service cars and other equipment	3 - 7 years
Office furniture and equipment	3 - 7 years
Fees and studies	3 - 7 years

### **Deferred Outflows of Resources**

Deferred outflows of resources represent a consumption of net position that applies to a future period(s) and will not be recognized as an outflow of resources (expense) until then. Deferred outflows of resources consist of unrecognized items not yet charged to pension and contributions from the employer after the measurement date, but before the end of the employer's reporting period.

### **Accrued Vacation Payable**

The Transit Authority policies permit union employees to accumulate vacation benefits that may be realized as paid time off. Under the terms of the Operating Policy, employees of the Transit Authority are granted vacation varying from one to five weeks based upon length of service. Expense and related liability for accrued vacation pay is earned in the current year to be used in the following year. There is no carryover of unused vacation, and any remaining amounts are paid out by the end of the year. Accrued vacation pay is computed using the regular pay rates in effect at the statement of net position date plus an additional amount for compensation-related payments such as pension, social security and Medicare taxes computed using rates in effect at that date.

Administrative employees accrue vacation each pay period. These amounts are prorated ranging from two to five weeks-based on anniversary date and length of service. Vacation time is paid when used or paid as a lump sum following termination.

### **Pensions**

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Transit Authority's defined benefit plans and additions to/deductions from the Transit Authority's defined benefit plans fiduciary net position have been determined on the same basis by the Transit Authority's defined benefit plans. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

### **Claims liabilities**

Liabilities for workers' compensation, employee health insurance, and casualty liability claims are recognized as incurred on the basis of the estimated cost to the Transit Authority upon resolution. Estimated liabilities for injury and damage claims are charged to operations in the year the claim event occurs.

Self-insured liabilities are reported when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. Liabilities include an amount for claims that have been incurred but not reported. Since self-insured claims depend on complex factors such as inflation, changes in legal doctrines, and damage awards, the process used in computing claims liability does not necessarily result in an exact amount. Claims liabilities are evaluated on a case-by-case basis and are re-evaluated periodically to take into consideration historical experience of recently settled claims, the frequency of claims, and other economic and social factors.

### **Deferred Inflows of Resources**

Deferred inflows of resources represent an acquisition of net position applicable to a future year(s) which will not be recognized as an inflow of resources (revenue) until that time. Although certain revenues are measurable, they are not available. Available means collected within the current year or expected to be collected soon enough thereafter to be used to pay liabilities of the current year. Deferred inflows of resources in the financial statements consist of the unamortized portion of the unrecognized items not yet charged to pension expense.

### **Net Position**

Net position is required to be classified into three components – net investment in capital assets, restricted, and unrestricted. These classifications are defined as follows:

*Net investment in capital assets* – This component of net position consists of capital assets, net of accumulated depreciation and costs to be recovered from future revenues, reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets. If there are significant unspent related debt proceeds at year-end, the portion of the debt attributable to the unspent proceeds is not included in the calculation of net investment in capital assets.

*Restricted* – This component of net position consists of constraints placed on net position use through external constraints imposed by creditors (such as through debt covenants), contributors, or law or regulations of other governments or constraints imposed by law through constitutional provisions or enabling legislation.

*Unrestricted* – This component of net position consists of net position that do not meet the definition of "restricted" or "net investment in capital assets." When both restricted and unrestricted resources are available for use, it is the Transit Authority's policy to use restricted resources first, then unrestricted resources as they are needed.

### **Property Taxes**

The tax levies for all political subdivisions in Douglas County are certified by the county board on or before October 15. Real estate taxes are due and become an enforceable lien on property on December 31. The first half of the real estate taxes becomes delinquent on April 1 and the second half become delinquent on August 1 following the levy date. Personal property taxes are due on December 31 and become delinquent on April 1 and August 1 following the levy date. Delinquent taxes bear interest.

### **Budget Process**

The Transit Authority prepares the operating budget for the business-type fund. The operating budget includes disbursements and transfers. Public hearings are conducted to obtain taxpayer comments. The budget is legally adopted by the Board of Directors through passage of a resolution in accordance with state statutes.

### **Use of Estimates**

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues, expenses and other changes in net position during the reporting period. Actual results could differ from those estimates.

### **Reclassifications**

Certain amounts have been reclassified for the year ended December 31, 2021 to conform to the presentation for the year ended December 31, 2022. The reclassifications had no impact on previously report net position, operating results or changes in net position.

### **Recent Accounting Pronouncements**

In May 2022, GASB issued Statement No. 96, Subscription-Based Information Technology Arrangements (SBITA). The statement provides guidance on the accounting and financial reporting for SBITA for government end users (governments). This Statement (1) defines a SBITA; (2) establishes that a SBITA results in a right-to-use subscription asset—an intangible asset—and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and (4) requires note disclosures regarding a SBITA. To the extent relevant, the standards for SBITAs are based on the standards established in Statement No. 87, Leases, as amended. The standard will be effective for reporting periods beginning after June 15, 2022. The Transit Authority is currently evaluating the effect the new standard will have on the financial statements.

**Note 2 - Cash and Cash Equivalents**

The carrying values of cash and deposits are included in the balance sheets for the years ended December 31, 2022 and 2021 were as follows:

	<u>2022</u>	<u>2021</u>
Carrying Value		
Deposits	\$ 10,059,195	\$ 7,508,395
Cash at County Treasurer	<u>1,672,390</u>	<u>594,916</u>
	<u>\$ 11,731,585</u>	<u>\$ 8,103,311</u>

For purposes of classifying categories of custodial risk, the bank balances of the Transit Authority's deposits are in excess of Federal Deposit Insurance Corporation (FDIC) limits. Management believes the risk relating to these deposits is minimal. Nebraska State Statutes require Nebraska banks to pledge approved collateral for public entity deposits in excess of FDIC insured limits. The Nebraska Department of Banking and Finance (NDBF) has appointed the Nebraska Bankers Insurance and Services Company (NBISCO), the for-profit subsidiary of the Nebraska Bankers Association, to administer the Nebraska Single-Bank Pooled Collateral Program (SBPC) pursuant to Nebraska Revenue Statute Section 77-2398(2) (b) (ii). This program allows participating banks to aggregate their total public deposits and to pledge collateral against its entire portfolio of public deposits rather than pledging per entity. As the program administrator, NBISCO collects, confirms, and reports bank compliance with mandated pledging requirement monthly. Collateral is pledged to NBISCO. In the event of a bank closure, the pledged collateral would be assigned to the NDBF for liquidation and payment to impacted political subdivisions.

**Fair Value Measurements**

The Transit Authority categorizes its fair value measurements within the fair value hierarchy established by GAAP. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

The following methods and assumptions were used to estimate fair value for each class of financial instrument measured at fair value:

*Fixed income mutual funds* – These include investments in mutual funds holding assets that provide stability, generate income and diversify market risk.

*Common stock mutual funds* – This category includes investments in equities in U.S. and developed markets outside the U.S.

*Convertible securities mutual funds* – This category includes investments in an index fund which invests in stocks of companies located in emerging markets around the world.



# The Regional Metropolitan Transit Authority of Omaha d/b/a Metro

Notes to Financial Statements

December 31, 2022 and 2021

All of the financial instruments described above and held by The Transit Authority are traded on a national securities exchange and are valued at the net asset value of the underlying investments. The underlying investments are valued at the latest quoted market prices.

The Transit Authority had the following fair value measurements reported in the Fiduciary Funds for the years ended December 31, 2022 were as follows:

	Total	Quoted prices in active markets for identical assets (Level 1)	Significant other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Convertible securities mutual funds	\$ 2,084,143	\$ 2,084,143	\$ -	\$ -
Fixed income mutual funds	7,551,941	7,551,941	-	-
Common stock mutual funds	23,802,898	23,802,898	-	-
Cash and cash equivalents	<u>1,035,753</u>			
<b>Total Investments</b>	<u><u>\$ 34,474,735</u></u>	<u><u>\$ 33,438,982</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

The Transit Authority had the following fair value measurements reported in the Fiduciary Funds for the years ended December 31, 2021 were as follows:

	Total	Quoted prices in active markets for identical assets (Level 1)	Significant other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Convertible securities mutual funds	\$ 2,024,101	\$ 2,024,101	\$ -	\$ -
Fixed income mutual funds	13,455,483	13,455,483	-	-
Common stock mutual funds	25,367,175	25,367,175	-	-
Cash and cash equivalents	<u>1,300,704</u>			
<b>Total Investments</b>	<u><u>\$ 42,147,463</u></u>	<u><u>\$ 40,846,759</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

The assets of the Plans are invested to maximize returns for the level of risk taken. The Pension Plan Committee adheres to the theory of capital market pricing, which maintains that varying degrees of investment risk should be rewarded with compensating returns. Consequently, the Pension Plan Committee makes allocations and investment decisions based on the premise that prudent risk-taking is justifiable.

Through the use of index funds, the Pension Plan Committee is expressing its desire to maintain risk exposure equal to that of the market segments included in the asset allocation of the Plan's portfolio.

# The Regional Metropolitan Transit Authority of Omaha d/b/a Metro

Notes to Financial Statements

December 31, 2022 and 2021

The overall objective of the pension plans (see Note 5 for a description of the plans) are to provide benefits to beneficiaries through a carefully planned and executed investment program. The assets are diversified among index funds to minimize relative volatility and the risk of large losses within any one asset class, investment type, geographic location, industry or sector distributions, or maturity date, any or all of which could seriously impair the Plan's ability to achieve funding and long-term investment objectives. Investment objectives are reviewed at least annually in light of long-term capital market expectations, any significant changes in the characteristics of the Plan or its Participants, and actuarial funding considerations with regard to the liabilities of the Plan.

Interest Rate Risk is interest rate risk is the risk that changes in interest rates will adversely affected the fair value of the investment. The Pension Plan Committee mitigates exposure to changes in interest rates by requiring that the assets be invested in accordance with allocation targets as noted above.

Credit risk is the risk that the issuer or other counterparty to the investment will not fulfill its obligations. Concentration of credit risk is the risk of loss attributed to the magnitude of the investments in a single issuer. The Pension Plan Committee mitigates exposure to credit risk by requiring that the assets be invested in accordance with allocation targets as noted above, and by investing in mainly mutual funds.

### Note 3 - Capital Assets

Capital assets activity for the years ended December 31, 2022 and 2021 were as follows:

	Balance January 1, 2022	Additions	Adjustments and Retirements	Transfers	Balance December 31, 2022
<b>Non-depreciable</b>					
Land	\$ 2,828,335	\$ -	\$ -	\$ -	\$ 2,828,335
Construction in progress	4,225,122	4,721,714	(81,781)	(7,845,717)	1,019,338
Total non-depreciable	7,053,457	4,721,714	(81,781)	(7,845,717)	3,847,673
<b>Depreciable</b>					
Building and improvements	48,866,258	-	-	1,994,402	50,860,660
Motor coaches	55,453,002	-	(2,579,803)	2,677,726	55,550,925
Service cars and other equipment	18,731,060	-	-	695,739	19,426,799
Office furniture and equipment	6,335,682	-	-	1,868,696	8,204,378
Fees and studies	13,012,476	-	-	609,154	13,621,630
Total depreciable	142,398,478	-	(2,579,803)	7,845,717	147,664,392
Less accumulated depreciation	(81,771,685)	(13,184,323)	2,579,803	-	(92,376,205)
Total depreciable, net	60,626,793	(13,184,323)	-	7,845,717	55,288,187
Total capital assets, net	\$ 67,680,250	\$ (8,462,609)	\$ (81,781)	\$ -	\$ 59,135,860

The Regional Metropolitan Transit Authority of Omaha d/b/a Metro

Notes to Financial Statements

December 31, 2022 and 2021

	Balance January 1, 2021	Additions	Adjustments and Retirements	Transfers	Balance December 31, 2021
<b>Non-depreciable</b>					
Land	\$ 2,828,335	\$ -	\$ -	\$ -	\$ 2,828,335
Construction in progress	5,433,838	7,443,963	(141,631)	(8,511,048)	4,225,122
Total non-depreciable	8,262,173	7,443,963	(141,631)	(8,511,048)	7,053,457
<b>Depreciable</b>					
Building and improvements	48,853,358	-	-	12,900	48,866,258
Motor coaches	50,603,755	-	(1,575,458)	6,424,705	55,453,002
Service cars and other equipment	17,202,130	-	(39,745)	1,568,675	18,731,060
Office furniture and equipment	6,035,053	-	-	300,629	6,335,682
Fees and studies	12,808,337	-	-	204,139	13,012,476
Total depreciable	135,502,633	-	(1,615,203)	8,511,048	142,398,478
Less accumulated depreciation	(69,801,711)	(13,585,177)	1,615,203	-	(81,771,685)
Total depreciable, net	65,700,922	(13,585,177)	-	8,511,048	60,626,793
Total capital assets, net	\$ 73,963,095	\$ (6,141,214)	\$ (141,631)	\$ -	\$ 67,680,250

Depreciation expense for the years ending December 31, 2022 and 2021 amounted to \$13,184,353 and \$13,585,177, respectively.

As of December 31, 2022, the Transit Authority had construction contracts in progress with remaining future commitments totaling \$5,423,845. FTA grant funds have been obtained to cover the bulk of these commitments.

#### Note 4 - Restricted Net Assets

The Transit Authority had a restricted net position of \$0 and \$168,908 as of December 31, 2022 and 2021, respectively. Restricted funds were purpose restricted for the Bus Rapid Transit (BRT) project. During the year ended December 31, 2022, the BRT project was completed.

#### Note 5 - Pension Plans

##### Pension Plans Description

The Transit Authority contributes, as a single employer, to a separate pension plan for both its hourly and salaried employees administered by a third-party administrator. Participation is mandatory for all employees. Both plans are defined benefit plans, which provide retirement, death, termination, and disability benefits. The Transit Authority does not issue a separate report that includes financial statements and supplementary information for the Plans. The pension plan fiduciary net position is included in the fiduciary statement of net position in the accompanying financial statements.

# The Regional Metropolitan Transit Authority of Omaha d/b/a Metro

Notes to Financial Statements  
December 31, 2022 and 2021

## Salaried Employees' Pension Plan

### Salaried Pension Plan Description

Employees become eligible under the Salaried Employees' Pension Plan (Salaried Plan) the first day of the month following completion of 120 days of service. Vesting for employer contributions under the Salaried Plan is achieved upon completion of ten years of service. Employee contributions are fully vested. The Salaried Plan was established by the Board of Directors and the employer reserves the right to amend, suspend or terminate the Salaried Plan at any time by action of the Board of Directors.

The following represents the Salaried Plan vesting schedule for the years ending December 31, 2022 and 2021:

Years of Service	Vesting %
0-4	0%
5	50%
6	60%
7	70%
8	80%
9	90%
10+	100%

### Salaried Pension Plan Benefits Provided

A regular member may retire at normal retirement age and receive monthly benefits without an early-retirement reduction. Normal retirement age is age 65. Normal retirement benefits are 1.40% of final average compensation multiplied by years of service. Effective January 1, 2000, normal retirement benefit is 1.45% of final average compensation multiplied by years of service. Final average compensation is described as the average of the compensation paid during the five highest consecutive paid years out of the last ten years of employment. Early retirement eligibility is age 58 with 20 years of service, or any age with 30 years of service. Early retirement benefits are accrued benefits based on service and compensation to date with a 0.50% reduction for each month by which early retirement precedes normal retirement. No reduction applies if a member has 30 or more years of service. Preretirement death benefits are noted as surviving spouses of members with at least 10 years of service are eligible to receive a benefit equal to the vested accrued benefit the member would have received if they terminated employment, deferred their benefit to their earliest retirement date, and elected the 100% joint and survivor annuity option. Surviving spouses of members with less than 10 years of service are entitled to a refund of the member's employee contributions with interest.

At December 31, 2022, the following employees were covered by the benefit terms:

Actives	39
Terminated vested & other inactives	9
Retirees and beneficiaries	50
	98

# The Regional Metropolitan Transit Authority of Omaha d/b/a Metro

Notes to Financial Statements  
December 31, 2022 and 2021

## Contributions

The Salaried Plan requires all eligible participants to contribute 7.00% of their annual salary to the Salaried Plan. The Transit Authority is required to contribute the balance of funds needed as determined from an actuarial valuation for the Salaried Employees' Plan. The required percentage was 7.34% for 2022 and 9.28% for 2021.

The Transit Authority's contributions to the Salaried Plan for the years ended December 31, 2022 and 2021 were \$254,431 and \$275,918, respectively. Member's contributions to the Salaried Plan for the years ended December 31, 2022 and 2021 were \$237,218 and \$202,495, respectively.

## Actuarial Assumptions

The total pension liability was measured as of December 31, 2022, and was determined by an actuarial valuation performed as of January 1, 2022 using the following actuarial assumptions and entry age normal cost method, applied to all periods included in the measurement:

Rate of inflation	2.50%
Salary increases	4.00%
Investment rate of return	6.25%

Mortality rates used in the 2022 valuation were based on PubG-2010 Mortality with generational projection per the MP-2021 Ultimate Scale.

The assumption for the long-term expected rate of return is determined by adding expected inflation to expected long-term real returns and reflecting expected volatility and correlation. The capital market assumptions are per the actuary's investment consulting practice as of December 31, 2021.

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
US Cash	3%	(0.26)%
US Core Fixed Income	24%	1.39%
US Short Bonds	5%	1.24%
US Large Caps	36%	4.94%
US Small Caps	10%	6.73%
US Mid Caps	10%	5.56%
Foreign Developed Equity	6%	6.27%
Emerging Markets Equity	6%	8.82%
	100%	

## Discount Rate

The discount rate used to measure the total pension liability for the years ended December 31, 2022 and 2021 was 6.25% and 6.50%. The plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the discount rate for calculating the total pension liability is equal to the long-term expected rate of return.

# The Regional Metropolitan Transit Authority of Omaha d/b/a Metro

Notes to Financial Statements

December 31, 2022 and 2021

## Projected Cash Flows

The projection of cash flows used to determine the discount rate assumed that plan contributions from members and the Transit Authority will be made at the current contribution rates of 7.35% for 2022 and 9.28% for 2021, with eligible participants required to contribute 7.00% of their annual salary to the Salaried Plan. Administrative expenses in the prior year were projected forward with price inflation as an estimate for administrative expenses in current and future years.

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

The following presents Salaried Plan's net pension liability calculated using the discount rate of 6.25 percent, as well as what the Salaried Plan's net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (5.25 percent) or 1- percentage-point higher (7.25 percent) than the current rate.

	December 31, 2022		
	1% Decrease (5.25%)	Current Discount Rate (6.25%)	1% Increase (7.25%)
Salaried Plan's net pension liability	\$ 4,545,027	\$ 3,199,686	\$ 2,090,778

The following presents Salaried Plan's net pension liability calculated using the discount rate of 6.50 percent, as well as what the Salaried Plan's net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (5.50 percent) or 1- percentage-point higher (7.50 percent) than the current rate.

	December 31, 2021		
	1% Decrease (5.50%)	Current Discount Rate (6.50%)	1% Increase (7.50%)
Salaried Plan's net pension liability	\$ 2,832,312	\$ 1,555,218	\$ 510,175

The Regional Metropolitan Transit Authority of Omaha d/b/a Metro

Notes to Financial Statements

December 31, 2022 and 2021

Net Pension Liability and Changes in Net Pension Liability,

	Increase (Decrease)		
	Total Pension Liability	Fiduciary Net Position	Net Pension Liability
Balance, December 31, 2020	\$ 10,462,918	\$ 9,049,757	\$ 1,413,161
Service cost	238,645	-	238,645
Interest on total pension liability	674,743	-	674,743
Effect of plan changes	2,507	-	2,507
Effect of economic/demographic gains or losses	490,898	-	490,898
Effect of assumptions changes or inputs	282,882	-	282,882
Benefit payments	(652,079)	(652,079)	-
Employer contributions	-	275,918	(275,918)
Member contributions	-	202,495	(202,495)
Net investment income	-	1,097,373	(1,097,373)
Administrative expenses	-	(28,168)	28,168
Net changes	1,037,596	895,539	142,057
Balance, December 31, 2021	\$ 11,500,514	\$ 9,945,296	\$ 1,555,218
Service cost	335,836	-	335,836
Interest on total pension liability	714,088	-	714,088
Effect of economic/demographic gains or losses	(403,011)	-	(403,011)
Effect of assumptions changes or inputs	(165,739)	-	(165,739)
Benefit payments	(834,533)	(834,533)	-
Employer contributions	-	254,431	(254,431)
Member contributions	-	237,218	(237,218)
Transfer of hourly participants to salaried plan	601,135	493,451	107,684
Net investment income	-	(1,517,915)	1,517,915
Administrative expenses	-	(29,344)	29,344
Net changes	247,776	(1,396,692)	1,644,468
Balance, December 31, 2022	\$ 11,748,290	\$ 8,548,604	\$ 3,199,686

The Regional Metropolitan Transit Authority of Omaha d/b/a Metro

Notes to Financial Statements

December 31, 2022 and 2021

Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

For the years ended December 31, 2022 and 2021, the Transit Authority recognized pension expense related to the Salaried Plan of \$589,442 and \$(2,815), respectively. The Transit Authority reported deferred outflows of resources and deferred inflows of resources related to the Salaried Plan from the following sources:

	<u>2022</u>		<u>2021</u>	
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 1,007,694	\$ (436,345)	\$ 564,940	\$ (97,003)
Changes of assumptions	611,996	(147,724)	717,591	-
Net difference between projected and actual earnings	<u>980,134</u>	<u>-</u>	<u>-</u>	<u>(972,681)</u>
	<u>\$ 2,599,824</u>	<u>\$ (584,069)</u>	<u>\$ 1,282,531</u>	<u>\$ (1,069,684)</u>

Amounts currently reported as deferred outflows of resources and deferred inflows of resources related to the Salaried Plan will be recognized in pension expense as follows:

<u>Year Ended December 31,</u>	<u>2022</u>	<u>2021</u>
2022	\$ -	\$ (59,409)
2023	204,167	(228,011)
2024	386,352	(45,826)
2025	498,710	66,532
2026	600,423	168,243
2027	162,762	159,230
Thereafter	<u>163,341</u>	<u>152,088</u>
	<u>\$ 2,015,755</u>	<u>\$ 212,847</u>



Hourly Employees' Pension Plan

Hourly Pension Plan Description

Employees become eligible under the Hourly Employees' Pension Plan (Hourly Plan) the first day of the month following completion of 120 days of service. Hourly employees are covered by a collective bargaining agreement between the Transit Authority and the Transportation Workers of America. Vesting for employer contributions under the Hourly Plan is achieved upon completion of ten years of service. Employee contributions are fully vested. The Hourly Plan was established by the Board of Directors and the employer reserves the right to amend, suspend or terminate the Hourly Plan at any time by action of the Board of Directors.

The following represents the Hourly Plan vesting schedule as of December 31, 2022:

<u>Years of Service</u>	<u>Vesting %</u>
0-4	0%
5	50%
6	60%
7	70%
8	80%
9	90%
10+	100%

Hourly Pension Plan Benefits

A regular member may retire at normal retirement age and receive monthly benefits without an early-retirement reduction. Normal retirement age for members hired prior to January 1, 2018 is age 65. For members hired after January 1, 2018, social security normal retirement age applies. Normal retirement benefit for members hired prior to January 1, 2018 is 1.40% of final average compensation multiplied by years of service. For members hired after January 1, 2018, normal retirement benefit is 1.20% of final average compensation for years 1 through 10, 1.30% of final average compensation for years 11 through 20, and 1.40% thereafter. Final average compensation is described as the average of the compensation paid during the five highest consecutive paid years out of the last ten years of employment. Early retirement eligibility is age 58 with 20 years of service, or any age with 30 years of service. Early retirement benefits are accrued benefit based on service and compensation to date with a 0.50% reduction for each month by which early retirement precedes normal retirement. No reduction applies if a member has 30 or more years of service. Preretirement death benefits are noted as surviving spouses of members with at least 10 years of service are eligible to receive a benefit equal to the vested accrued benefit the member would have received if they terminated employment, deferred their benefit to their earliest retirement date, and elected the 100% joint and survivor annuity option. Surviving spouses of members with less than 10 years of service are entitled to a refund of the member's employee contributions with interest.

# The Regional Metropolitan Transit Authority of Omaha d/b/a Metro

Notes to Financial Statements  
December 31, 2022 and 2021

At December 31, 2022, the following employees were covered by the benefit terms:

Actives	173
Terminated vested & other inactives	53
Retirees and beneficiaries	203
	429

## Contributions

The Hourly Plan requires all active members to contribute 7.75% of payroll to the Hourly Plan. The Transit Authority is required to contribute 7.75% of the hourly participant's payroll to the Hourly Plan.

The Transit Authority's contributions to the Hourly Plan for the years ended December 31, 2022 and 2021 were \$904,601 and \$939,928, respectively. Member's contributions to the Hourly Plan for the years ended December 31, 2022 and 2021 were \$904,342 and \$908,281, respectively.

## Actuarial Assumptions

The total pension liability was measured as of December 31, 2022, and was determined by an actuarial valuation performed as of January 1, 2022 using the following actuarial assumptions and entry age normal cost method, applied to all periods included in the measurement:

Rate of inflation	2.50%
Salary increases	4.00%
Investment rate of return	6.25%

Mortality rates used in the 2022 valuation were based on PubG-2010 Mortality with generational projection per the MP-2021 Ultimate Scale.

The assumption for the long-term expected rate of return is determined by adding expected inflation to expected long-term real returns and reflecting expected volatility and correlation. The capital market assumptions are per the actuary's investment consulting practice as of December 31, 2021.

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
US Cash	3%	(0.26)%
US Core Fixed Income	24%	1.39%
US Short Bonds	5%	1.24%
US Large Caps	36%	4.94%
US Small Caps	10%	6.73%
US Mid Caps	10%	5.56%
Foreign Developed Equity	6%	6.27%
Emerging Markets Equity	6%	8.82%
	100%	

# The Regional Metropolitan Transit Authority of Omaha d/b/a Metro

Notes to Financial Statements  
December 31, 2022 and 2021

## Discount Rate

The discount rate used to measure the total pension liability for the years ended December 31, 2022 and 2021 was 6.25% and 6.50%. The plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the discount rate for calculating the total pension liability is equal to the long-term expected rate of return.

## Projected Cash Flows

The projection of cash flows used to determine the discount rate assumed that plan contributions from members and the Transit Authority will be made at the current contribution rates of 7.75% for 2022 and 2021, with eligible participants required to contribute 7.75% in 2022 and 7.50% of their annual salary in 2021 to the Hourly Plan. Administrative expenses in the prior year were projected forward with price inflation as an estimate for administrative expenses in current and future years.

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

The following presents Hourly Plan's net pension liability calculated using the discount rate of 6.25 percent, as well as what the Salaried Plan's net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (5.25 percent) or 1- percentage-point higher (7.25 percent) than the current rate.

	December 31, 2022		
	1% Decrease (5.25%)	Current Discount Rate (6.25%)	1% Increase (7.25%)
Hourly Plan's net pension liability	\$ 20,301,874	\$ 15,989,037	\$ 12,348,119

The following presents Hourly Plan's net pension liability calculated using the discount rate of 6.50 percent, as well as what the Salaried Plan's net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (5.50 percent) or 1- percentage-point higher (7.50 percent) than the current rate.

	December 31, 2021		
	1% Decrease (5.50%)	Current Discount Rate (6.50%)	1% Increase (7.50%)
Hourly Plan's net pension liability	\$ 13,963,478	\$ 950,134	\$ 5,755,390

# The Regional Metropolitan Transit Authority of Omaha d/b/a Metro

Notes to Financial Statements

December 31, 2022 and 2021

## Net Pension Liability and Changes in Net Pension Liability

	Increase (Decrease)		
	Total Pension Liability	Fiduciary Net Position	Net Pension Liability
Balance, December 31, 2020	\$ 39,786,476	\$ 29,423,912	\$ 10,362,564
Service cost	1,035,492	-	1,035,492
Interest on total pension liability	2,574,726	-	2,574,726
Effect of plan changes	9,108	-	9,108
Effect of economic/demographic gains or losses	(141,309)	-	(141,309)
Effect of assumptions changes or inputs	1,000,751	-	1,000,751
Benefit payments	(2,460,329)	(2,460,329)	-
Employer contributions	-	939,928	(939,928)
Member contributions	-	908,281	(908,281)
Net investment income	-	3,550,835	(3,550,835)
Administrative expenses	-	(59,046)	59,046
Net changes	<u>2,018,439</u>	<u>2,879,669</u>	<u>(861,230)</u>
Balance, December 31, 2021	\$ 41,804,915	\$ 32,303,581	\$ 9,501,334
Service cost	1,008,781	-	1,008,781
Interest on total pension liability	2,597,398	-	2,597,398
Effect of economic/demographic gains or losses	274,483	-	274,483
Effect of assumptions changes or inputs	(562,089)	-	(562,089)
Benefit payments	(2,549,288)	(2,549,288)	-
Employer contributions	-	904,601	(904,601)
Member contributions	-	904,342	(904,342)
Transfer of hourly participants to salaried plan	(566,795)	(493,451)	(73,344)
Net investment income	-	(4,989,082)	4,989,082
Administrative expenses	-	(62,335)	62,335
Net changes	<u>202,490</u>	<u>(6,285,213)</u>	<u>6,487,703</u>
Balance, December 31, 2022	<u>\$ 42,007,405</u>	<u>\$ 26,018,368</u>	<u>\$ 15,989,037</u>

# The Regional Metropolitan Transit Authority of Omaha d/b/a Metro

Notes to Financial Statements

December 31, 2022 and 2021

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

For the years ended December 31, 2022 and 2021, the Transit Authority recognized pension expense related to the Hourly Plan of \$1,069,026 and \$(419,056), respectively. The Transit Authority reported deferred outflows of resources and deferred inflows of resources related to the Hourly Plan from the following sources:

	2022		2021	
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ (1,116,082)	\$ 335,975	\$ 147,377	\$ (751,711)
Changes of assumptions	(1,854,382)	2,397,193	2,829,924	(1,957,555)
Net difference between projected and actual earnings	-	3,219,274	-	(3,115,884)
	<u>\$ (2,970,464)</u>	<u>\$ 5,952,442</u>	<u>\$ 2,977,301</u>	<u>\$ (5,825,150)</u>

Amounts currently reported as deferred outflows of resources and deferred inflows of resources related to the Hourly Plan will be recognized in pension expense as follows:

Year Ended December 31,	2022	2021
2022	\$ -	\$ (1,000,593)
2023	(259,342)	(1,543,327)
2024	317,411	(966,574)
2025	1,080,309	(203,676)
2026	1,615,100	331,115
2027	233,641	-
Thereafter	(5,141)	535,206
	<u>\$ 2,981,978</u>	<u>\$ (2,847,849)</u>

## Payable to the Pension Plans

At December 31, 2022 and 2021, the Transit Authority reported a payable of \$155,848 and \$78,892, respectively, for outstanding contributions to the pension plans required for the years then ended.

**Note 6 - Other Employee Benefits**

The Transit Authority provides a death benefit to all employees ranging from \$4,000 to \$5,000 based on the year of retirement. After July 1, 2005 (for bargaining unit employees) and May 2009 for administrative employees, a retiree may opt to take \$4,000 cash at retirement in lieu of the \$5,000 death benefit. The liability is the amount owed to employees who are eligible at their retirement date to receive the benefit. At December 31, 2022 and 2021, the Transit Authority recorded a liability of \$182,833 and \$201,833, respectively. No portion of this liability is considered current as of December 31, 2022 and 2021.

The Transit Authority offers its employees a deferred compensation plan created in accordance with Internal Revenue Service Code Section 457. The plan permits employees to defer a portion of their salary until termination, retirement, death or unforeseeable emergency. Participation in the plan is optional.

**Note 7 - Deferred Compensation Plan**

The Transit Authority sponsors a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan, available to all Transit Authority employees, permits them to defer a portion of their salary until future years. Participation in the plan is voluntary. After one full year of continuous service, the administrator will match \$300 annually for an employee who contributes a minimum of \$300 annually. After three years of service the administrator will match a minimum of 300 or 1% of gross wages, whichever is greater; up to the amount of employee contributions. The deferred compensation is not available to employees until termination, total and permanent disability, retirement, death, or unforeseeable emergency. The employee is fully vested in all amounts credited to his or her account. The Transit Authority recognized \$85,610 and \$90,346 of contributions to the plan as benefits expense for the years ended December 31, 2022 and 2021, respectively.

**Note 8 - Risk Management**

The Transit Authority is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; business interruption, errors and omissions; employee injuries and illnesses; natural disasters and employee health and accident benefits. The Transit Authority is self-insured for workers' compensation risks in Nebraska up to \$600,000 per individual, \$1,000,000 per occurrence; property risks up to \$100,000 per occurrence; public transportation liability risks up to \$500,000 per occurrence; and employee health claims up to \$130,000 per person with an aggregate maximum of \$4,728,593. The self-insurance programs, except for health insurance, are administered through the Legal Department.

# The Regional Metropolitan Transit Authority of Omaha d/b/a Metro

Notes to Financial Statements  
December 31, 2022 and 2021

Commercial insurance is purchased for coverage above self-insurance limits. Workers' compensation above self-insured limits is covered by a policy which provides \$5,000,000 limits above the Transit Authority's retention of \$600,000 per individual and \$1,000,000 per occurrence. Public transportation above self-insured limits is covered by a policy which provides \$5,000,000 limits above the Transit Authority's retention of \$500,000 per occurrence. The Nebraska Political Tort Claims Act limits the Transit Authority's liability for tort claims to \$1,000,000 per individual and \$5,000,000 for all individuals per occurrence. Public official risks continue to be insured through a commercial policy. Settled claims have not exceeded coverage in any of the past three fiscal years.

The Transit Authority funds its self-insurance program on an "incurred loss" basis. Provisions for these liabilities have been made based upon historical experience. The Transit Authority has internally designated approximately \$2,000,000 of its cash equivalents as a reserve for the Transit liability and casualty losses. In 2023, the Transit Authority will create an additional fund to build a reserve for health insurance.

The following is a summary of the changes in the estimated claims liability for the year ended December 31:

	<u>2022</u>	<u>2021</u>
Balance, January 1	\$ 1,540,736	\$ 1,721,510
Current year claims and change in estimates	5,309,174	4,705,627
Claim payments	<u>(5,299,831)</u>	<u>(4,886,401)</u>
Balance, December 31	<u>\$ 1,550,079</u>	<u>\$ 1,540,736</u>

## **Note 9 - Commitments and Contingencies**

### Government Grants

The Transit Authority is currently participating in numerous grants from various federally assisted grant programs that are subject to review and audit by the grantor agencies. Entitlement to these resources is generally conditional upon compliance with the terms and conditions of grant agreements and applicable federal regulations, including the expenditure of resources for allowable purposes. At December 31, 2022 and 2021, in the opinion of management of the Transit Authority, any disallowance resulting from a federal audit would not be material.

### Claims and Litigation

The Transit Authority is currently involved in various claims and pending legal actions related to matters arising from the ordinary conduct of business. Management believes all outstanding claims are substantially covered by insurance policies and the ultimate disposition of the actions will not have a material effect on the financial statements of the Transit Authority.

## **Note 10 - Subsequent Events**

Subsequent events have been evaluated through June 30, 2023 which is the date the financial statements were available to be issued.

Supplementary Information  
December 31, 2022 and 2021

**The Regional Metropolitan Transit  
Authority of Omaha d/b/a Metro**



The Regional Metropolitan Transit Authority of Omaha d/b/a Metro  
Schedule of Changes in Net Pension Liability – Salaried Plan  
Year Ended December 31, 2022

	2022	2021	2020	2019	2018	2017	2016	2015
<u>Total pension liability</u>								
Service cost	\$ 335,836	\$ 238,645	\$ 194,007	\$ 184,317	\$ 179,772	\$ 175,849	\$ 154,288	\$ 157,737
Interest on total pension liability	714,088	674,743	644,595	629,507	609,316	599,199	566,041	550,263
Effect of plan changes	-	2,507	-	-	-	-	-	-
Effect of economic/demographic gains or losses	(403,011)	490,898	(53,540)	-	93,312	(124,100)	218,869	(25,177)
Effect of assumptions changes or inputs	(165,739)	282,882	611,397	-	-	-	-	-
Benefit payments	(834,533)	(652,079)	(568,882)	(630,112)	(546,859)	(464,491)	(474,430)	(417,707)
Transfer of hourly participants to Salaried Plan	601,135	-	-	-	-	-	-	-
Net change in total pension liability	247,776	1,037,596	827,577	183,712	335,541	186,457	464,768	265,116
Total pension liability, beginning	11,500,514	10,462,918	9,635,341	9,451,629	9,116,088	8,929,631	8,464,863	8,199,747
Total pension liability, ending	<u>\$ 11,748,290</u>	<u>\$ 11,500,514</u>	<u>\$ 10,462,918</u>	<u>\$ 9,635,341</u>	<u>\$ 9,451,629</u>	<u>\$ 9,116,088</u>	<u>\$ 8,929,631</u>	<u>\$ 8,464,863</u>
<u>Plan fiduciary net position</u>								
Benefit payments	\$ (834,533)	\$ (652,079)	\$ (568,882)	\$ (630,112)	\$ (546,859)	\$ (464,491)	\$ (474,430)	\$ (417,707)
Employer contributions	254,431	275,918	262,748	210,798	241,858	211,386	211,056	234,812
Member contributions	237,218	202,495	177,937	154,482	147,545	136,672	136,901	127,457
Transfer of Hourly participants to Salaried Plan	493,451	-	-	-	-	-	96,849	-
Net investment income	(1,517,915)	1,097,373	1,145,976	1,371,501	(343,502)	962,458	489,112	(94,182)
Administrative expenses	(29,344)	(28,168)	(19,905)	(22,232)	(17,714)	(62,412)	(61,432)	-
Net change in plan fiduciary net position	(1,396,692)	895,539	997,874	1,084,437	(518,672)	783,613	398,056	(149,620)
Plan fiduciary net position, beginning	9,945,296	9,049,757	8,051,883	6,967,446	7,486,118	6,702,505	6,304,449	6,454,069
Plan fiduciary net position, ending	8,548,604	9,945,296	9,049,757	8,051,883	6,967,446	7,486,118	6,702,505	6,304,449
Net pension liability, ending	<u>\$ 3,199,686</u>	<u>\$ 1,555,218</u>	<u>\$ 1,413,161</u>	<u>\$ 1,583,458</u>	<u>\$ 2,484,183</u>	<u>\$ 1,629,970</u>	<u>\$ 2,227,126</u>	<u>\$ 2,160,414</u>
Plan fiduciary net position as a percent of total pension liability	72.76%	86.48%	86.49%	83.57%	73.72%	82.12%	75.06%	74.48%
Covered payroll	\$ 3,036,262	\$ 3,137,262	\$ 2,638,799	\$ 2,645,012	\$ 2,645,012	\$ 2,401,367	\$ 2,311,907	\$ 2,069,548
Net pension liability as a percent of covered payroll	105.38%	49.57%	53.55%	59.87%	93.92%	67.88%	96.33%	104.39%

\*GASB Statement No. 68 requires 10 years of information to be presented in this table, however, until a full 10-year trend is compiled, the Transit Authority will present information for those years for which information is available.

The Regional Metropolitan Transit Authority of Omaha d/b/a Metro

Schedule of Contributions – Salaried Plan

Year Ended December 31, 2022

	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Actuarially determined contributions	\$ 222,763	\$ 271,466	\$ 233,703	\$ 216,026	\$ 195,553	\$ 214,483	\$ 191,504	\$ 193,768	\$ 219,791	\$ 224,671
Contributions in relation to the actuarially determined contribution	254,431	275,918	262,748	210,798	241,858	211,386	211,056	234,812	218,892	251,577
Contribution deficiency (excess)	\$ (31,668)	\$ (4,452)	\$ (29,045)	\$ 5,228	\$ (46,305)	\$ 3,097	\$ (19,552)	\$ (41,044)	\$ 899	\$ (26,906)
Covered-employee payroll	\$ 3,036,262	\$ 3,137,262	\$ 2,638,799	\$ 2,645,012	\$ 2,645,012	\$ 2,401,367	\$ 2,311,907	\$ 2,069,548	\$ 2,185,380	\$ 2,071,861
Contributions as a percentage of covered employee payroll	8.38%	8.79%	9.96%	7.97%	9.14%	8.80%	9.13%	11.35%	10.02%	12.14%

The Regional Metropolitan Transit Authority of Omaha d/b/a Metro  
 Schedule of Money-Weighted Rate of Return – Salaried Plan  
 Year Ended December 31, 2022

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	2022	2021	2020	2019	2018	2017	2016
Annual money-weighted rate of return, net of investment expense	-15.50%	12.27%	14.41%	20.08%	-4.66%	13.81%	7.80%

\*GASB Statement No. 68 requires 10 years of information to be presented in this table, however, until a full 10-year trend is compiled, the Transit Authority will present information for those years for which information is available.

Changes of benefit terms

There are no significant changes in benefit terms.

Changes of assumptions

The mortality projection scale was updated from MP-2019 Ultimate to MP-2021 Ultimate. The impact of this change was a decrease in the Unfunded Accrued Liability of about 143,000 and a decrease in the Actuarially Determined Contribution of about \$13,000.

Other notes

Given the substantial uncertainty regarding the impact of COVID-19 on plan costs, including whether the pandemic will increase or decrease costs during the term of the actuarial projections, there was no adjustment made in the expected plan costs. It is possible that the COVID-19 pandemic could have a material impact on the projected costs.

During 2022, 9 active participants were transferred from the Hourly Plan to the Salaried Plan along with a corresponding transfer of assets. This activity has been reflected in the values as of December 31, 2022 contained herein.

## The Regional Metropolitan Transit Authority of Omaha d/b/a Metro

### Schedule of Changes in Net Pension Liability – Hourly Plan

December 31, 2022 and 2021

	2022	2021	2020	2019	2018	2017	2016	2015
<u>Total pension liability</u>								
Service cost	\$ 1,008,781	\$ 1,035,492	\$ 917,732	\$ 845,600	\$ 929,833	\$ 1,151,892	\$ 1,136,991	\$ 1,157,738
Interest on total pension liability	2,597,398	2,574,726	2,465,753	2,401,149	2,365,575	2,120,241	2,032,263	2,469,108
Effect of plan changes	-	9,108	-	-	-	-	-	-
Effect of economic/demographic gains or losses	274,483	(141,309)	(599,260)	-	(333,721)	90,163	350,521	(974,759)
Effect of assumptions changes or inputs	(562,089)	1,000,751	2,571,754	-	-	(4,923,550)	-	-
Benefit payments	(2,549,288)	(2,460,329)	(2,324,928)	(2,397,440)	(2,304,956)	(1,857,298)	(1,981,830)	(1,857,135)
Transfer of Hourly participants to Salaried Plan	(566,795)	-	-	-	-	-	-	-
Net change in total pension liability	202,490	2,018,439	3,031,051	849,309	656,731	(3,418,552)	1,537,945	794,952
Total pension liability, beginning	41,804,915	39,786,476	36,755,425	35,906,116	35,249,385	38,667,937	37,129,992	36,335,040
Total pension liability, ending	<u>\$ 42,007,405</u>	<u>\$ 41,804,915</u>	<u>\$ 39,786,476</u>	<u>\$ 36,755,425</u>	<u>\$ 35,906,116</u>	<u>\$ 35,249,385</u>	<u>\$ 38,667,937</u>	<u>\$ 37,129,992</u>
<u>Plan fiduciary net position</u>								
Benefit payments	\$ (2,549,288)	\$ (2,460,329)	\$ (2,324,928)	\$ (2,397,440)	\$ (2,304,956)	\$ (1,857,298)	\$ (1,981,830)	\$ (1,857,135)
Employer contributions	904,601	939,928	1,286,538	836,227	855,109	904,824	705,467	748,129
Member contributions	904,342	908,281	876,137	780,898	797,854	703,256	650,978	663,028
Transfer of Hourly participants to Salaried Plan	(493,451)	-	-	-	-	-	(96,849)	-
Net investment income	(4,989,082)	3,550,835	3,680,422	4,406,294	(1,103,652)	2,921,425	1,529,462	(70,534)
Administrative expenses	(62,335)	(59,046)	(45,161)	(66,572)	(50,776)	(56,842)	(47,057)	(245,894)
Net change in plan fiduciary net position	(6,285,213)	2,879,669	3,473,008	3,559,407	(1,806,421)	2,615,365	760,171	(762,406)
Plan fiduciary net position, beginning	32,303,581	29,423,912	25,950,904	22,391,497	24,197,918	21,582,553	20,822,382	21,584,788
Plan fiduciary net position, ending	<u>26,018,368</u>	<u>32,303,581</u>	<u>29,423,912</u>	<u>25,950,904</u>	<u>22,391,497</u>	<u>24,197,918</u>	<u>21,582,553</u>	<u>20,822,382</u>
Net pension liability, ending	<u>\$ 15,989,037</u>	<u>\$ 9,501,334</u>	<u>\$ 10,362,564</u>	<u>\$ 10,804,521</u>	<u>\$ 13,514,619</u>	<u>\$ 11,051,467</u>	<u>\$ 17,085,384</u>	<u>\$ 16,307,610</u>
Plan fiduciary net position as a percent of total pension liability	61.94%	77.27%	73.95%	70.60%	62.36%	68.65%	55.82%	56.08%
Covered payroll	\$ 12,203,356	\$ 12,376,694	\$ 11,605,482	\$ 11,485,056	\$ 11,485,056	\$ 12,169,930	\$ 11,497,480	\$ 11,390,621
Net pension liability as a percent of covered payroll	131.02%	76.77%	89.29%	94.07%	117.67%	90.81%	148.60%	143.17%

\*GASB Statement No. 68 requires 10 years of information to be presented in this table, however, until a full 10-year trend is compiled, the Transit Authority will present information for those years for which information is available.

The Regional Metropolitan Transit Authority of Omaha d/b/a Metro  
 Schedule of Employer Contributions – Hourly Plan  
 December 31, 2022

	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Actuarially determined contributions	\$ 1,095,523	\$ 1,161,981	\$ 1,165,834	\$ 891,105	\$ 835,474	\$ 958,333	\$ 901,256	\$ 847,243	\$ 833,212	\$ 847,072
Contributions in relation to the actuarially determined contribution	904,601	939,928	1,286,538	836,227	855,109	904,824	705,467	748,129	702,245	726,238
Contribution deficiency (excess)	<u>\$ 190,922</u>	<u>\$ 222,053</u>	<u>\$ (120,704)</u>	<u>\$ 54,878</u>	<u>\$ (19,635)</u>	<u>\$ 53,509</u>	<u>\$ 195,789</u>	<u>\$ 99,114</u>	<u>\$ 130,967</u>	<u>\$ 120,834</u>
Covered-employee payroll	\$12,203,356	\$12,376,694	\$11,605,482	\$11,485,056	\$11,485,056	\$12,169,930	\$11,497,480	\$11,390,621	\$11,514,912	\$11,362,603
Contributions as a percentage of covered employee payroll	7.41%	7.59%	11.09%	7.28%	7.45%	7.43%	6.14%	6.57%	6.10%	6.39%

The Regional Metropolitan Transit Authority of Omaha d/b/a Metro  
 Schedule of Money-Weighted Rate of Return – Hourly Plan  
 December 31, 2022

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	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
Annual money-weighted rate of return, net of investment expense	-15.70%	12.27%	14.35%	20.09%	-4.63%	13.68%	7.50%

\*GASB Statement No. 68 requires 10 years of information to be presented in this table, however, until a full 10-year trend is compiled, the Transit Authority will present information for those years for which information is available.

# The Regional Metropolitan Transit Authority of Omaha d/b/a Metro

Notes to Required Supplementary Information – Hourly Plan

December 31, 2022

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## Changes of benefit terms

There are no significant changes in benefit terms.

## Changes of assumptions

The mortality projection scale was updated from MP-2019 Ultimate to MP-2021 Ultimate. The impact of this change was a decrease in the Unfunded Accrued Liability of about 501,000 and a decrease in the Actuarially Determined Contribution of about \$47,000.

## Other notes

Given the substantial uncertainty regarding the impact of COVID-19 on plan costs, including whether the pandemic will increase or decrease costs during the term of the actuarial projections, no adjustment was made in the expected plan costs. It is possible that the COVID-19 pandemic could have a material impact on the projected costs.

During 2022, 9 active participants were transferred from the Hourly Plan to the Salaried Plan along with a corresponding transfer of assets. This activity has been reflected in the values as of December 31, 2022 contained herein.



The Regional Metropolitan Transit Authority of Omaha d/b/a Metro

Schedule of Expenditures of Federal Awards  
Years Ended December 31, 2022 and 2021

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Financial Assistance Listing	Pass-through Entity Identifying Number	Expenditures
Department of Transportation			
Direct Program			
Federal Transit Cluster			
COVID-19, Federal Transit Formula Grants	20.507	NE-2020-008-00	\$ 169
Federal Transit Formula Grants	20.507	NE-2020-007-00	1,968
Federal Transit Formula Grants	20.507	NE-2020-018-00	4,336,938
Federal Transit Formula Grants	20.507	NE-2021-010-00	506,501
COVID-19, Federal Transit Formula Grants	20.507	NE-2021-019-00	3,568,705
Total Federal Transit Formula Grants			<u>8,414,281</u>
Buses and Bus Facilities Formula, Competitive, and Low or No Emissions Programs			
Capital Grant	20.526	NE-2020-020-00	340,914
Capital Grant	20.526	NE-2021-004-00	2,121,021
Capital Grant	20.526	NE-2022-018-00	53,050
Capital Grant	20.526	NE-2019-005-01	777,336
Total Buses and Bus Facilities Formula, Competitive, and Low or No Emissions Programs			<u>3,292,321</u>
Total Federal Transit Cluster			<u>11,706,602</u>
Metropolitan Area Planning Agency			
Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research	20.505	MAPA-METRO 546-600	49,494
Total Federal Financial Assistance			<u>\$ 11,756,096</u>

# The Regional Metropolitan Transit Authority of Omaha d/b/a Metro

Notes to Schedule of Expenditures of Federal Awards

Years Ended December 31, 2022 and 2021

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## **Note 1 - Basis of Presentation**

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of the Transit Authority under programs of the federal government for the year ended December 31, 2022. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the Transit Authority, it is not intended to and does not present the financial position, changes in net position, or cash flows of the Transit Authority.

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

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

## **Note 3 - Indirect Cost Rate**

The Transit Authority has elected not to charge the 10 percent de minimis indirect cost rate to its federal award programs.



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

The Board of Directors  
The Regional Metropolitan Transit Authority of Omaha d/b/a Metro  
Omaha, Nebraska

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the business-type activities and fiduciary activities of The Regional Metropolitan Transit Authority of Omaha d/b/a Metro (Transit Authority), as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the basic financial statements and have issued our report thereon dated June 30, 2023.

**Report on Internal Control Over Financial Reporting**

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We identified deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as Items No. 2022-001 and 2022-002 that we consider to be significant deficiencies.

## **Report on Compliance and Other Matters**

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

## **The Transit Authority's Response to Findings**

*Government Auditing Standards* requires the auditor to perform limited procedures on the Transit Authority's response to the findings identified in our audit and described in the accompany Schedule of Findings and Questioned Costs. The Transit Authority's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

## **Purpose of this Report**

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



Omaha, Nebraska  
June 30, 2023



## **Independent Auditor’s Report on Compliance for Each Major Federal Program and Report on Internal Control Over Compliance Required by the Uniform Guidance**

The Board of Directors  
The Regional Metropolitan Transit Authority of Omaha d/b/a Metro  
Omaha, Nebraska

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

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

We have audited The Regional Metropolitan Transit Authority of Omaha d/b/a Metro’s (Transit Authority) compliance with the types of compliance requirements identified as subject to audit in the OMB Compliance Supplement that could have a direct and material effect on each of the Transit Authority’s major federal programs for the year ended December 31, 2022. The Transit Authority’s major federal programs are identified in the summary of auditor’s results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Transit Authority complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2021.

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

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor’s Responsibilities for the Audit of Compliance section of our report.

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

#### *Responsibilities of Management for Compliance*

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

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

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Transit Authority's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the Transit Authority's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the Transit Authority's internal control over compliance. Accordingly, no such opinion is expressed.

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

### **Report on Internal Control Over Compliance**

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

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

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

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

*Eide Bailly LLP*

Omaha, Nebraska

June 30, 2023

The Regional Metropolitan Transit Authority of Omaha d/b/a Metro  
 Schedule of Findings and Questioned Costs  
 Years Ended December 31, 2022 and 2021

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

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**FINANCIAL STATEMENTS**

Type of auditor's report issued	Unmodified
Internal control over financial reporting:	
Material weaknesses identified	No
Significant deficiencies identified not considered to be material weaknesses	Yes
Noncompliance material to financial statements noted?	No

**FEDERAL AWARDS**

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

**Identification of major programs:**

Name of Federal Program	Federal Financial Assistance Listing
Federal Transit Cluster	20.507 and 20.526
Dollar threshold used to distinguish between type A and type B programs:	\$ 750,000
Auditee qualified as low-risk auditee?	No



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**Section II – Financial Statement Findings**

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**2022-001 Significant Deficiency**

*Criteria:* The design or operation of the Transit Authority’s internal controls should allow management or employees, in the normal course of performing their assigned functions, to draft financial statements in accordance with accounting principles generally accepted in the United States of America (GAAP).

*Condition:* During our audit procedures, we were engaged to assist management with the drafting of the Transit Authority’s financial statements, including the statement of cash flows and the notes to the financial statements.

*Cause:* Management relies on external auditors to ensure that the consolidated financial statements are properly drafted in accordance with generally accepted accounting principles.

*Effect:* There is a risk that certain disclosures could be omitted from the consolidated financial statements due to management’s lack of involvement in the drafting process.

*Recommendation:* We recommend that management continue to evaluate its processes and controls related to ensure consolidated financial statements drafted by external auditors are complete and accurate.

*Views of Responsible Officials:* Management is aware of the deficiency of internal control over its financial reporting process and has chosen to rely on the assistance of external auditors to prepare its financial statements.

**2022-002 Significant Deficiency**

*Criteria:* The design or operation of the Transit Authority’s internal controls should allow management or employees, in the normal course of performing their assigned functions, to perform appropriate account reconciliations based upon supporting details.

*Condition:* During our audit procedures, we identified certain account balances that were not appropriately reconciled based upon supporting detail at year end. Controls over the reconciliation process were not operating effectively as management did not appropriately evaluate information utilized to appropriately reconcile account balances at year end.

*Cause:* Due to oversight by accounting and financial reporting personnel, certain amounts and balances were not properly reconciled at year end.

*Effect:* As a result, certain service accounts receivable reflected in the financial statements were deemed uncollectible. Adjusting entries were proposed and recorded by management to properly reflect service accounts receivable at net realizable value.

The Regional Metropolitan Transit Authority of Omaha d/b/a Metro  
Schedule of Findings and Questioned Costs  
Years Ended December 31, 2022 and 2021

---

*Recommendation:* We recommend that the Transit Authority continue to evaluate its processes and controls to improve financial reporting and reconciliation process on processes to ensure amounts are appropriately recognized and presented in the financial statements. Management should ensure to maintain adequate documentation to support estimations performed.

*Views of Responsible Officials:* Management is aware of the deficiency of internal control over its financial reporting and reconciliation processes. Management is in the process of reviewing its processes and procedures over the reconciliation process required to accurately reflect the activities of the Transit Authority.

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**Section III – FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS**

---

No findings reported

7.

RESOLUTION: **Request Approval of the Hourly and Salaried Employees' Pension Plan Actuarial Reports as of January 1, 2023**

EXPLANATION: Staff is requesting approval of the updated Hourly and Salaried Employees' Pension Plan Actuarial Valuation reports, which were produced and presented by Becky Sielman of Milliman Retirement Services for both the Hourly and Salaried Pension Plans. Both the Hourly and Salaried Committees met June 26, 2023, to discuss the report presented to them by Milliman. The finalized reports are included in the Board Packet information.

Recommend approval.

## Metro Area Transit Hourly Employees' Pension Plan

### Highlights of the January 1, 2023 Valuation

<b>Our team</b>	<b>Rebecca A. Sielman, FSA</b>	<i>oversees public sector work in Upper Midwest, New England</i>
	<b>Scott Lindberg, FSA</b>	<i>handles day-to-day services we provide to Metro</i>
	<b>Melissa Jankowski; Don Edwards</b>	

<b>What we're working on</b>	<b>Dear Actuary</b> Milliman.com/en/periodicals/dear-actuary	<i>straightforward answers to common public plan questions</i>
	<i>Not getting our publications via email? Just send a note to Jessica.Stanford@Milliman.com</i>	
	<b>Public Pension Funding Study</b> Milliman.com/PPFS	<i>annual update on 100 largest US public pension plans</i>
	<b>Public Pension Funding Index</b> Milliman.com/PPFI	<i>monthly updates reflecting current market conditions</i>
	<b>Milliman Medical Index</b> Milliman.com/MMIfamilies	<i>annual update on cost of healthcare for a family of four</i>
	<b>Underwriting Risk and Innovation</b> Milliman.com/en/insight/Cities-Underwriting-risk-and-innovation	<i>thought leadership on municipal workers' compensation risks</i>
	<b>Milliman Climate Resilience Forum</b>	<i>3-day virtual conference with leaders from around the world</i>

<b>About Milliman</b>	<b>1,000+</b>	<i>public sector pension and OPEB clients</i>
	<b>1,100+</b>	<i>pension outsourcing clients</i>
	<b>3,000+</b>	<i>actuarial and consulting clients</i>
	<b>Top 10</b>	<i>largest pension administrators in mid to large market</i>
	<b>250+</b>	<i>Best-in-Class Awards from PLANSPONSOR Magazine</i>
	<b>64 million</b>	<i>healthcare data for plan members</i>
	<b>1947</b>	<i>the year we were founded</i>
	<b>\$1.4 B</b>	<i>firm revenues in 2021</i>
	<b>4,600</b>	<i>company employees</i>
<b>68</b>	<i>offices around the globe</i>	

#### Our Mission

*We serve our clients to protect the health and financial well-being of people everywhere.*

#### Practice areas

*Employee Benefits*

*Healthcare*

*Property & Casualty*

*Life & Financial Risk Management*

# Metro Area Transit Hourly Employees' Pension Plan

## Highlights of the January 1, 2023 Valuation

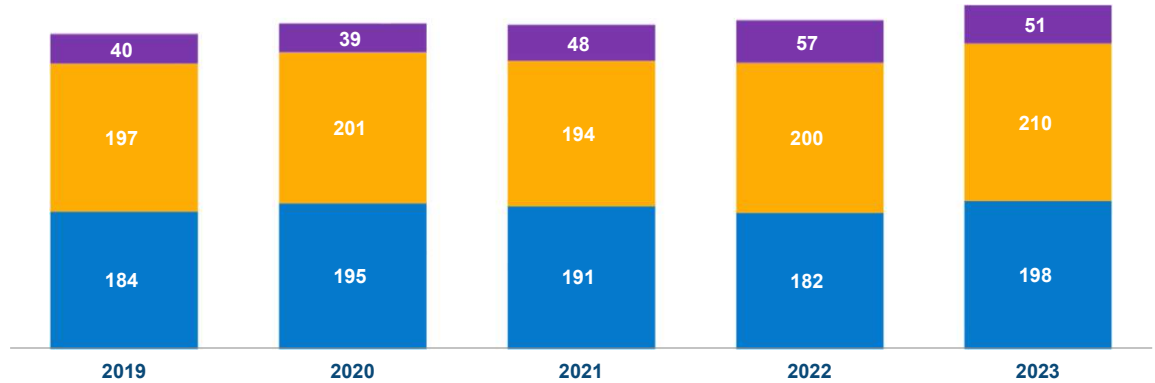
### Membership

#### Member Count

##### Terminated Members

##### Members in Pay Status

##### Active Members



#### Active Members on January 1, 2023

Count	198
Average Age	52.9
Average Service	9.1
Total Payroll	\$13,081,391
Average Payroll	66,068

Age	Years of Service							Total
	0-4	5-9	10-14	15-19	20-24	25-29	30+	
< 25								0
25-29	2	2						4
30-34	6							6
35-39	11	2	3					16
40-44	6	2	1	2				11
45-49	21	7	3	4	1			36
50-54	14	8	3	5	1	1		32
55-59	18	7	6	4	8			43
60-64	6	9	7	4	5	1		32
65+		2	3	3	7	1	2	18
<b>Total</b>	<b>84</b>	<b>39</b>	<b>26</b>	<b>22</b>	<b>22</b>	<b>3</b>	<b>2</b>	<b>198</b>

#### Members in Pay Status on January 1, 2023

	Service Retirees	Disabled Retirees	Beneficiaries
Count	177	0	33
Average Age	74.5	0	77.6
Total Annual Benefit	\$2,225,351	\$0	\$275,820
Average Annual Benefit	12,573	0	8,358

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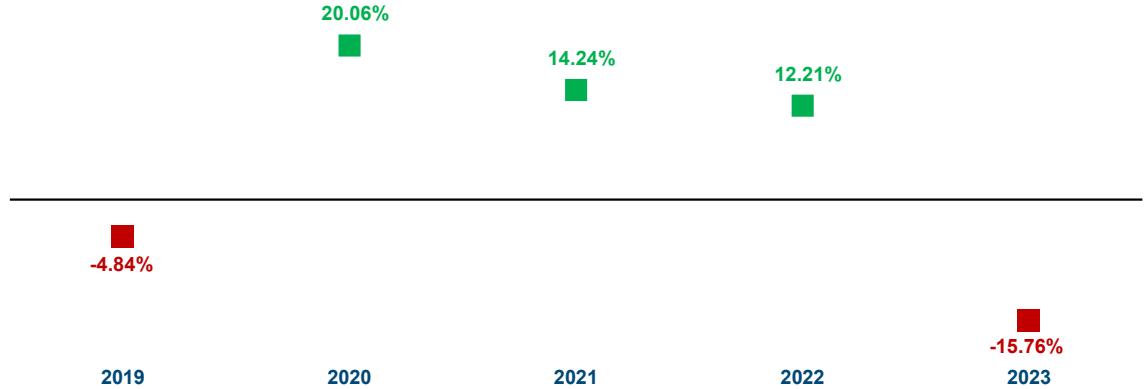
# Metro Area Transit Hourly Employees' Pension Plan

## Highlights of the January 1, 2023 Valuation

### Assets

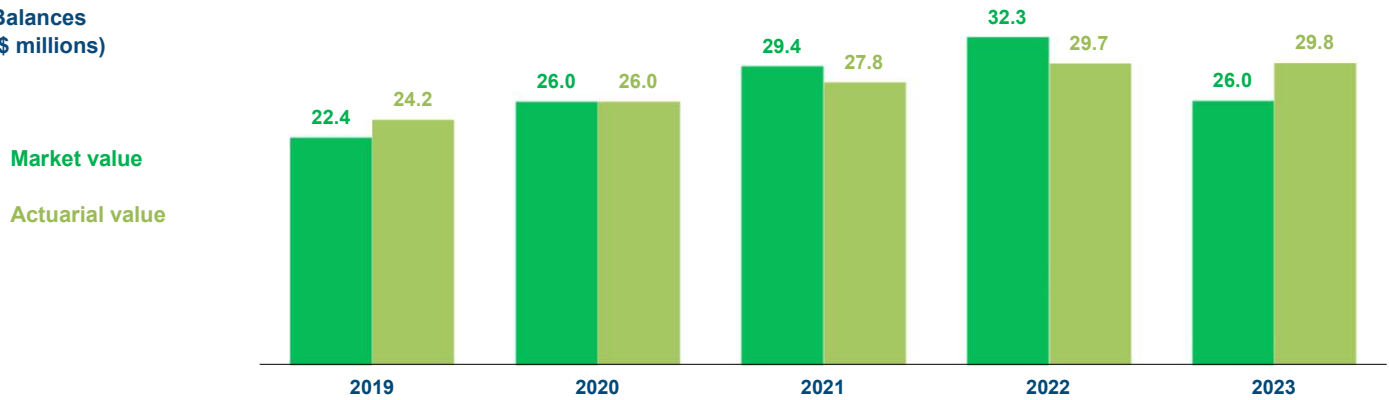
2022 saw a year of disappointing market performance following last year's strong performance, with a rate of return of -15.76% on a Market Value basis. The chart below illustrates the ups and downs in the plan's investment returns.

### Returns



In order to dampen the volatility of the market and prevent large swings in Metro's contribution, we smooth investment gains or losses over five years. The resulting Actuarial Value of Assets is shown alongside the Market Value of Assets in the chart below.

### Balances (\$ millions)



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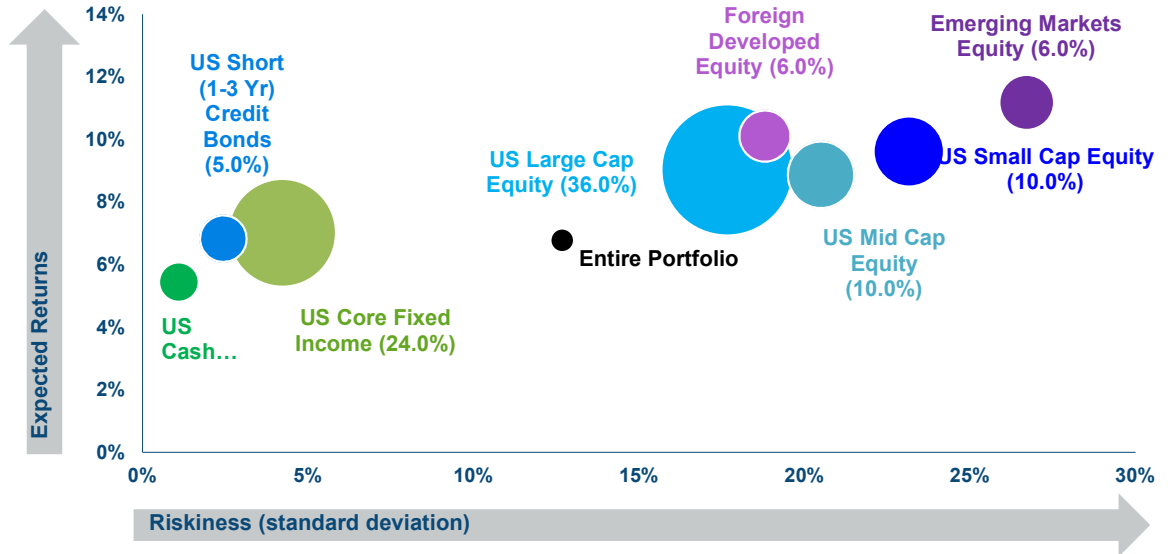
# Metro Area Transit Hourly Employees' Pension Plan

## Highlights of the January 1, 2023 Valuation

### Interest Rate Assumption

The interest rate assumption is based on the expected long-term return of the plan's investments. Using Milliman's December 31, 2022 Capital Market Assumptions, the target asset allocation has the following risk / return dimensions:

### Asset Allocation



In any given year, the plan's investment return can range from very high to very low. As we look at longer and longer periods, the high and low years balance out and the annualized return should converge to the 50th percentile, or median. Using Milliman's December 31, 2022 Capital Market Assumptions, the expected long-term annualized median return of the portfolio, without reflecting a margin for manager alpha, is 6.8%.

### Distribution of Expected Nominal Returns Over Time Without Margin for Manager Alpha

Time Horizon	5 years	10 years	15 years	20 years	25 years	30 years
95th percentile	15.96%					
75th percentile	10.17%	13.00%	11.98%	11.36%	10.93%	10.61%
50th percentile	6.32%	8.98%	8.73%	8.55%	8.43%	8.33%
25th percentile	2.60%	6.27%	6.52%	6.64%	6.72%	6.77%
5th percentile	-2.52%	3.62%	4.36%	4.77%	5.04%	5.24%
		1.32%	2.13%	2.67%	3.07%	
		-0.06%				

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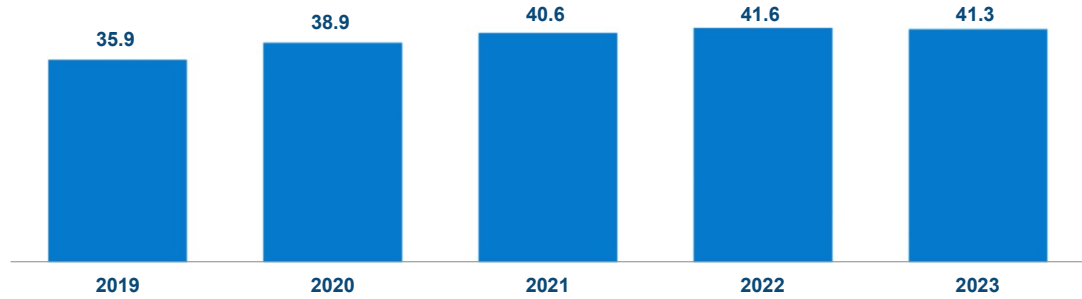
# Metro Area Transit Hourly Employees' Pension Plan

## Highlights of the January 1, 2023 Valuation

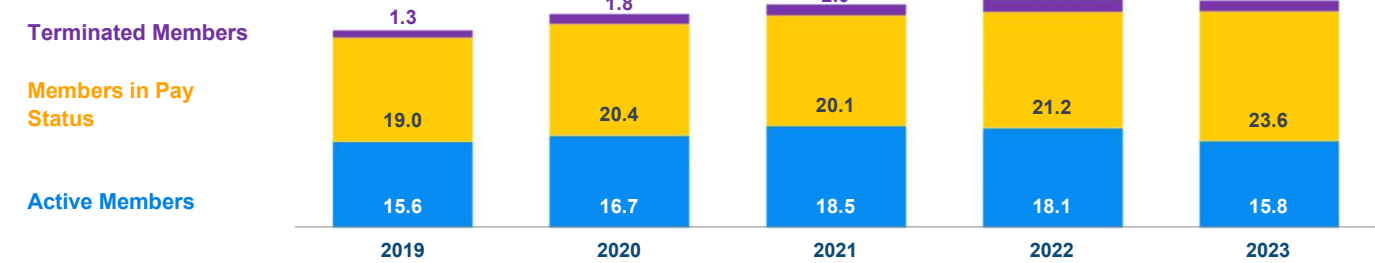
### Funded Status

The Accrued Liability grows over time as active members earn additional benefits, and goes down over time as retired members receive benefits. The Unfunded Accrued Liability is the dollar difference between the Accrued Liability and the Actuarial Value of Assets; the Funded Ratio is the ratio of the two.

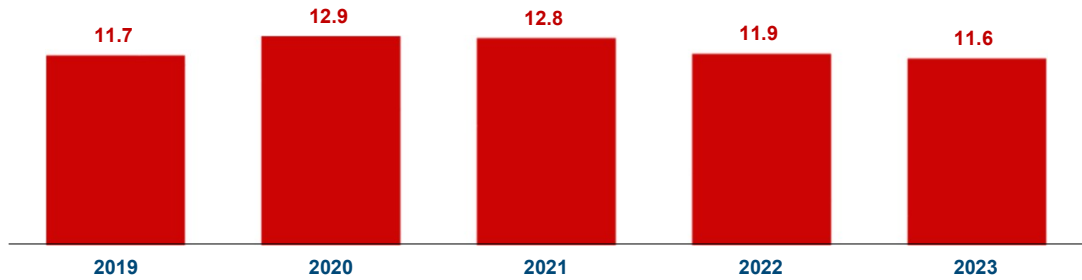
Accrued Liability (\$ millions)



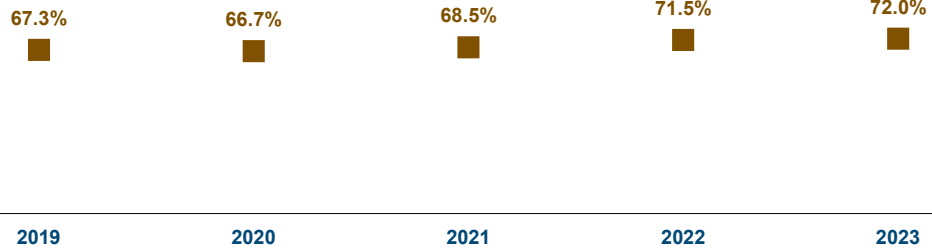
Accrued Liability By Member Group



Unfunded Accrued Liability (\$ millions)



Funded Ratio



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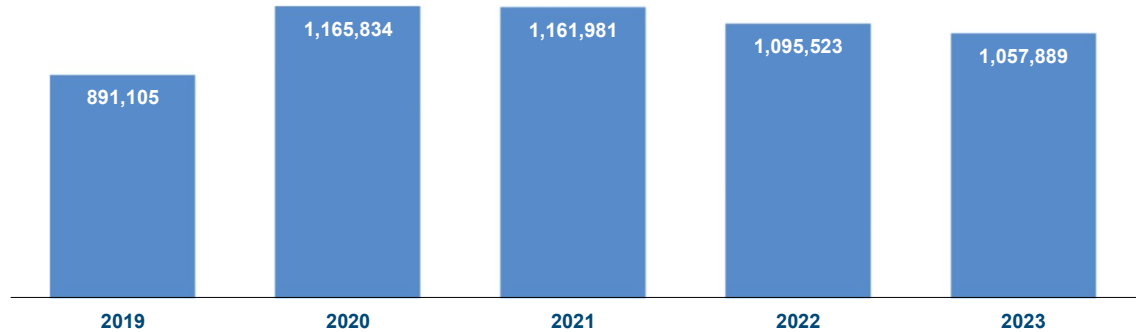
# Metro Area Transit Hourly Employees' Pension Plan

## Highlights of the January 1, 2023 Valuation

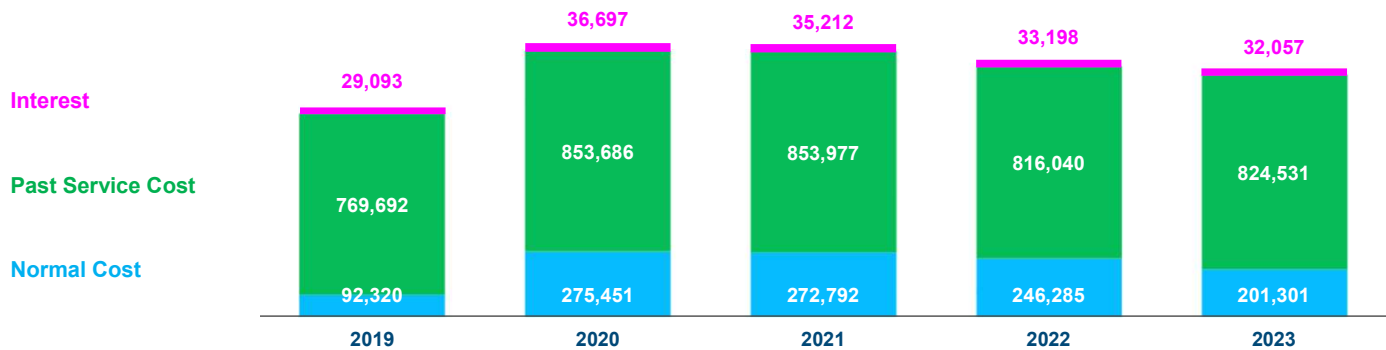
### Actuarially Determined Contribution

Each valuation determines the Actuarially Determined Contribution for the fiscal year starting on the valuation date; that is, the January 1, 2023 valuation determines the Actuarially Determined Contribution for FY 2023. The Actuarially Determined Contribution consists of three pieces: Normal Cost plus a Past Service Cost payment to gradually eliminate the Unfunded Accrued Liability plus Interest.

#### Actuarially Determined Contribution



The Normal Cost represents the cost of benefits that will accrue during the year, plus anticipated administrative and investment expenses, less expected employee contributions. Note that the Normal Cost is relatively consistent from year to year, whereas the Past Service Cost tends to be more volatile since it reflects the impact of asset performance.



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## Metro Area Transit Hourly Employees' Pension Plan Highlights of the January 1, 2023 Valuation

Page 6

### Summary of Key Results

	2022 Valuation Results	2023 Valuation <hr/> No Changes From 2022
<b>Active Members</b>	182	198
<b>Terminated Members</b>	46	43
<b>Terminated Non-vested Members</b>	11	8
<b>Members in Pay Status</b>	165	177
Total Normal Cost	\$1,065,811	\$1,069,083
Expected Administrative Expenses	35,000	35,000
Expected Investment Expenses	22,603	18,213
Expected Employee Contributions	877,129	920,995
Net Normal Cost	246,285	201,301
Market Value of Assets	32,290,563	26,018,368
Actuarial Value of Assets	29,703,691	29,752,332
Accrued Liability	41,555,251	41,310,613
Unfunded Accrued Liability	11,851,560	11,558,281
Funded Ratio	71.5%	72.0%
Remaining Amortization Period	20	19
Amortization Growth Rate	2.50%	2.50%
Past Service Cost	816,040	824,531
Interest (half year)	33,198	32,057
Actuarially Determined Contribution	1,095,523	1,057,889
Covered Payroll	12,203,356	13,081,391
Contribution as a % of Payroll	8.98%	8.09%

## Metro Area Transit Salaried Employees' Pension Plan

### Highlights of the January 1, 2023 Valuation

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	<b>Scott Lindberg, FSA</b>	<i>handles day-to-day services we provide to Metro</i>
	<b>Melissa Jankowski; Don Edwards</b>	

<b>What we're working on</b>	<b>Dear Actuary</b> Milliman.com/en/periodicals/dear-actuary	<i>straightforward answers to common public plan questions</i>	
	<i>Not getting our publications via email? Just send a note to Jessica.Stanford@Milliman.com</i>	<b>Public Pension Funding Study</b> Milliman.com/PPFS	<i>annual update on 100 largest US public pension plans</i>
	<b>Public Pension Funding Index</b> Milliman.com/PPFI	<i>monthly updates reflecting current market conditions</i>	
	<b>Milliman Medical Index</b> Milliman.com/MMIfamilies	<i>annual update on cost of healthcare for a family of four</i>	
	<b>Underwriting Risk and Innovation</b> Milliman.com/en/insight/Cities-Underwriting-risk-and-innovation	<i>thought leadership on municipal workers' compensation risks</i>	
	<b>Milliman Climate Resilience Forum</b>	<i>3-day virtual conference with leaders from around the world</i>	

<b>About Milliman</b>	<b>1,000+</b>	<i>public sector pension and OPEB clients</i>
	<b>1,100+</b>	<i>pension outsourcing clients</i>
	<b>3,000+</b>	<i>actuarial and consulting clients</i>
	<b>Top 10</b>	<i>largest pension administrators in mid to large market</i>
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	<b>64 million</b>	<i>healthcare data for plan members</i>
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#### Our Mission

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#### Practice areas

*Employee Benefits*

*Healthcare*

*Property & Casualty*

*Life & Financial Risk Management*

# Metro Area Transit Salaried Employees' Pension Plan

## Highlights of the January 1, 2023 Valuation

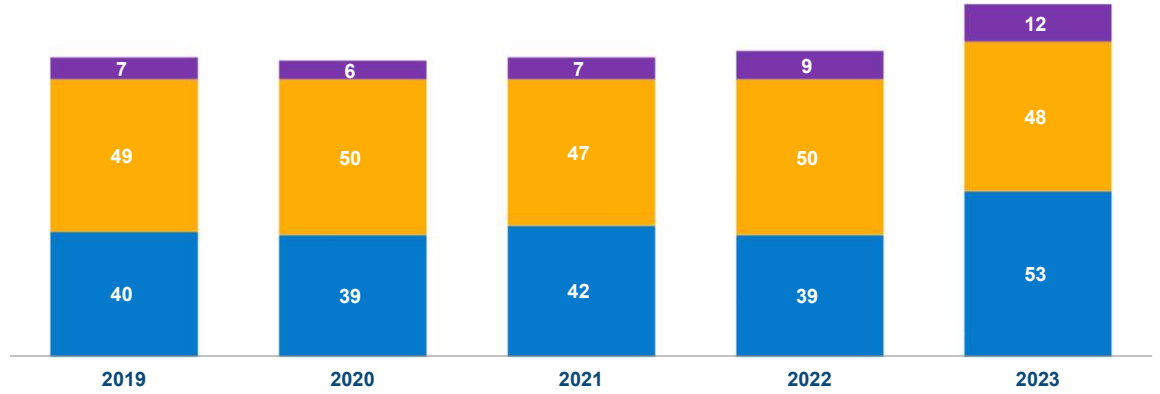
### Membership

#### Member Count

##### Terminated Members

##### Members in Pay Status

##### Active Members



#### Active Members on January 1, 2023

Count	53
Average Age	47.7
Average Service	7.0
Total Payroll	\$3,977,295
Average Payroll	75,043

Age	Years of Service							Total
	0-4	5-9	10-14	15-19	20-24	25-29	30+	
< 25								0
25-29	1							1
30-34	3							3
35-39	6	1	1	1				9
40-44	6	3		1				10
45-49		4	1	1				6
50-54	5	1	1	1				8
55-59	4	1		1		1	1	8
60-64	3	1	2			1		7
65+		1						1
<b>Total</b>	<b>28</b>	<b>12</b>	<b>5</b>	<b>5</b>	<b>0</b>	<b>2</b>	<b>1</b>	<b>53</b>

#### Members in Pay Status on January 1, 2023

	Service Retirees	Disabled Retirees	Beneficiaries
Count	34	0	14
Average Age	74.3	0	75.4
Total Annual Benefit	\$556,442	\$0	\$168,247
Average Annual Benefit	16,366	0	12,018

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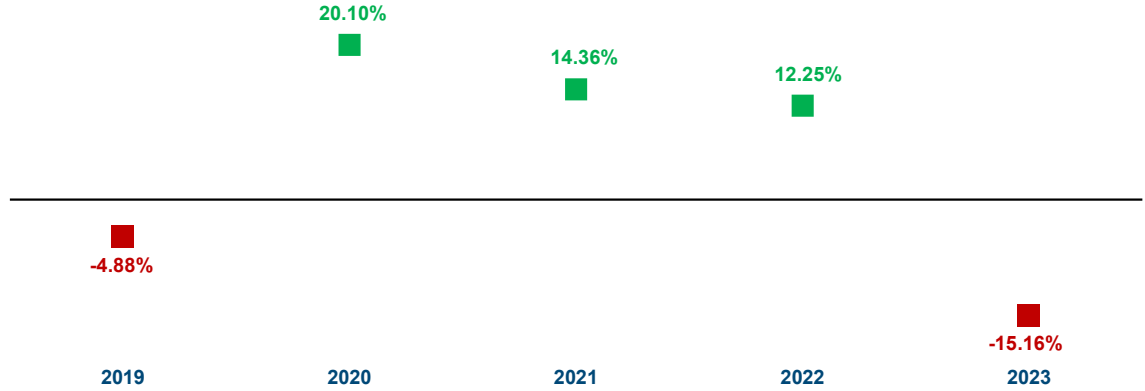
# Metro Area Transit Salaried Employees' Pension Plan

## Highlights of the January 1, 2023 Valuation

### Assets

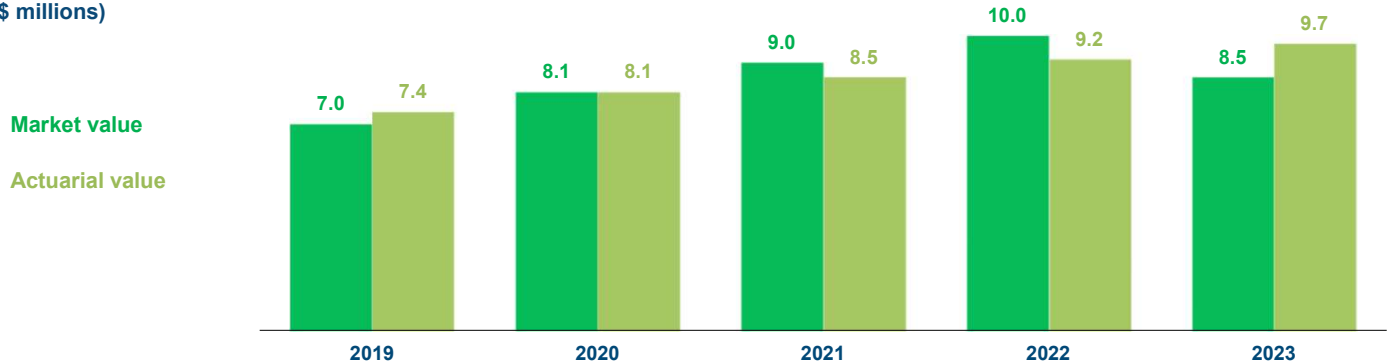
2022 ended the year with disappointing market performance following last year's strong performance, with a rate of return of -15.16% on a Market Value basis. The chart below illustrates the ups and downs in the plan's investment returns.

### Returns



In order to dampen the volatility of the market and prevent large swings in Metro's contribution, we smooth investment gains or losses over five years. The resulting Actuarial Value of Assets is shown alongside the Market Value of Assets in the chart below.

### Balances (\$ millions)



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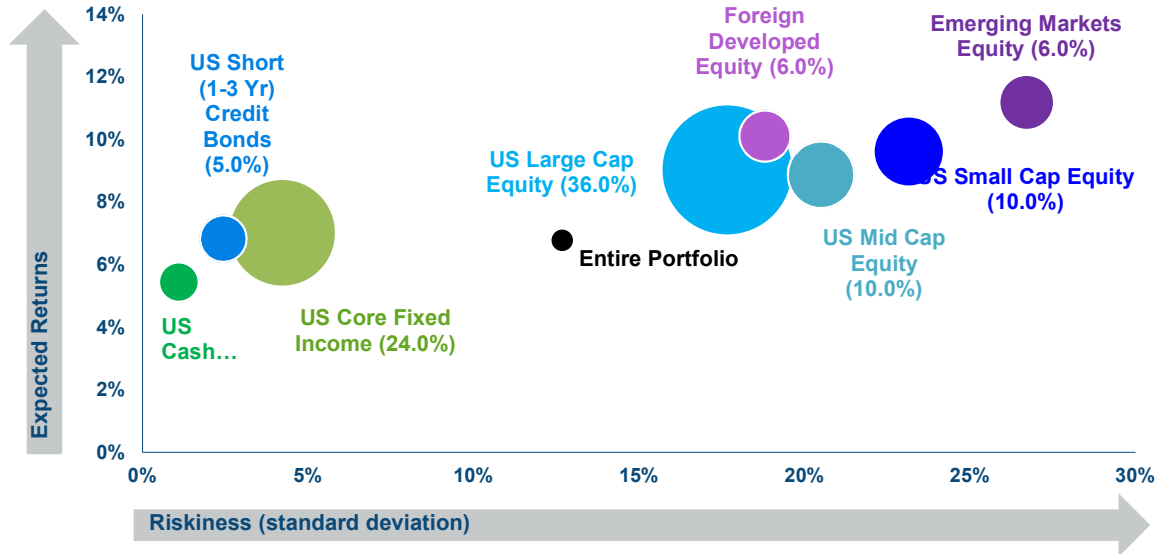
# Metro Area Transit Salaried Employees' Pension Plan

## Highlights of the January 1, 2023 Valuation

### Interest Rate Assumption

The interest rate assumption is based on the expected long-term return of the plan's investments. Using Milliman's December 31, 2022 Capital Market Assumptions, the target asset allocation has the following risk / return dimensions:

### Asset Allocation



In any given year, the plan's investment return can range from very high to very low. As we look at longer and longer periods, the high and low years balance out and the annualized return should converge to the 50th percentile, or median. Using Milliman's December 31, 2022 Capital Market Assumptions, the expected long-term annualized median return of the portfolio, without reflecting a margin for manager alpha, is 6.8%.

### Distribution of Expected Nominal Returns Over Time Without Margin for Manager Alpha

Time Horizon	5 years	10 years	15 years	20 years	25 years	30 years
95th percentile	15.96%					
75th percentile	10.17%	13.00%	11.98%	11.36%	10.93%	10.61%
50th percentile	6.32%	8.98%	8.73%	8.55%	8.43%	8.33%
25th percentile	2.60%	6.27%	6.52%	6.64%	6.72%	6.77%
5th percentile	-2.52%	3.62%	4.36%	4.77%	5.04%	5.24%
		-0.06%	1.32%	2.13%	2.67%	3.07%

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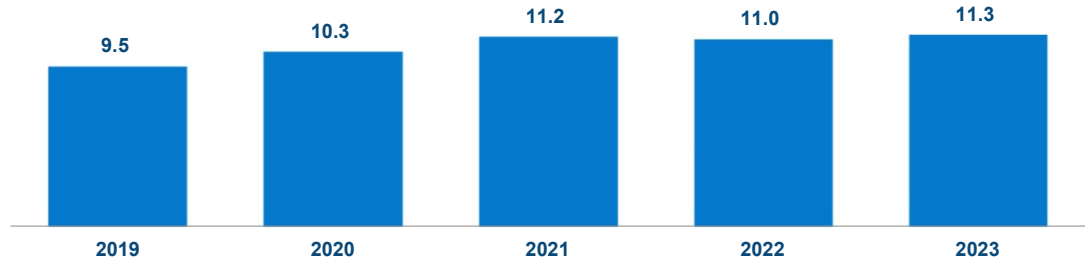
# Metro Area Transit Salaried Employees' Pension Plan

## Highlights of the January 1, 2023 Valuation

### Funded Status

The Accrued Liability grows over time as active members earn additional benefits, and goes down over time as retired members receive benefits. The Unfunded Accrued Liability is the dollar difference between the Accrued Liability and the Actuarial Value of Assets; the Funded Ratio is the ratio of the two.

#### Accrued Liability (\$ millions)

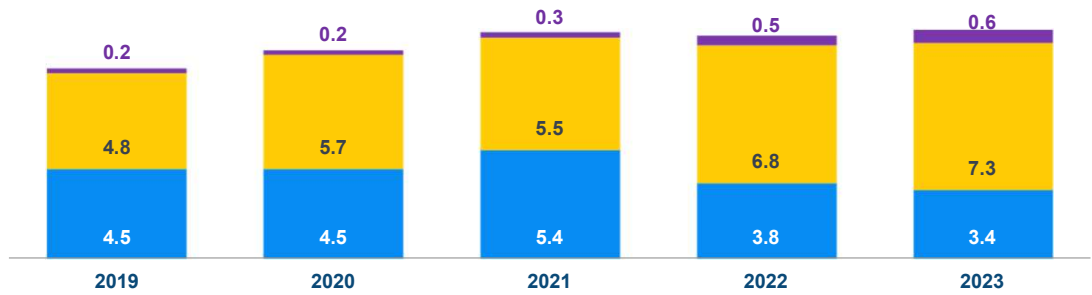


#### Accrued Liability By Member Group

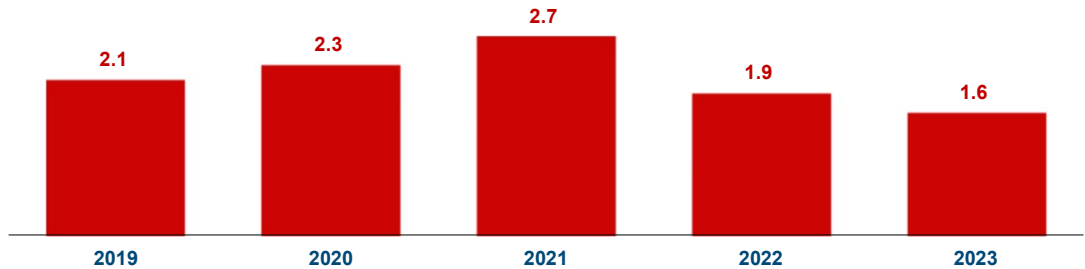
##### Terminated Members

##### Members in Pay Status

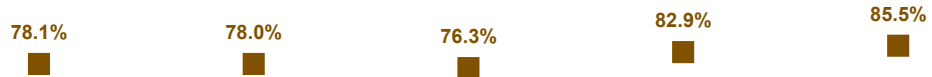
##### Active Members



#### Unfunded Accrued Liability (\$ millions)



#### Funded Ratio



2019 2020 2021 2022 2023

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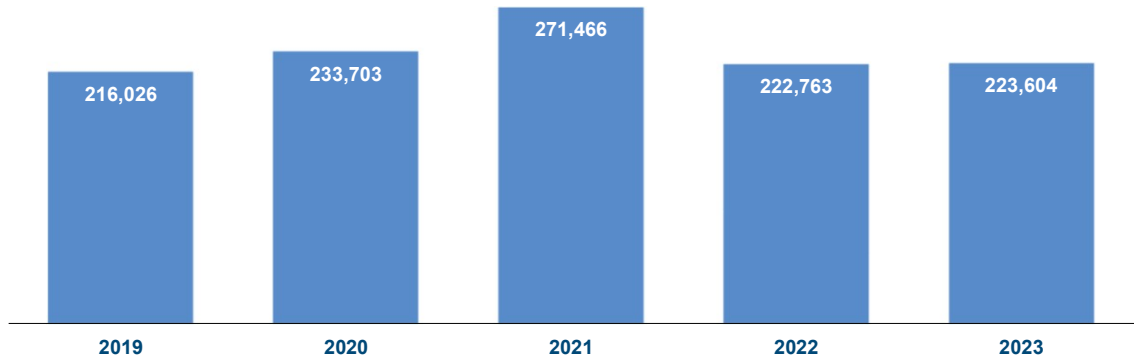
# Metro Area Transit Salaried Employees' Pension Plan

## Highlights of the January 1, 2023 Valuation

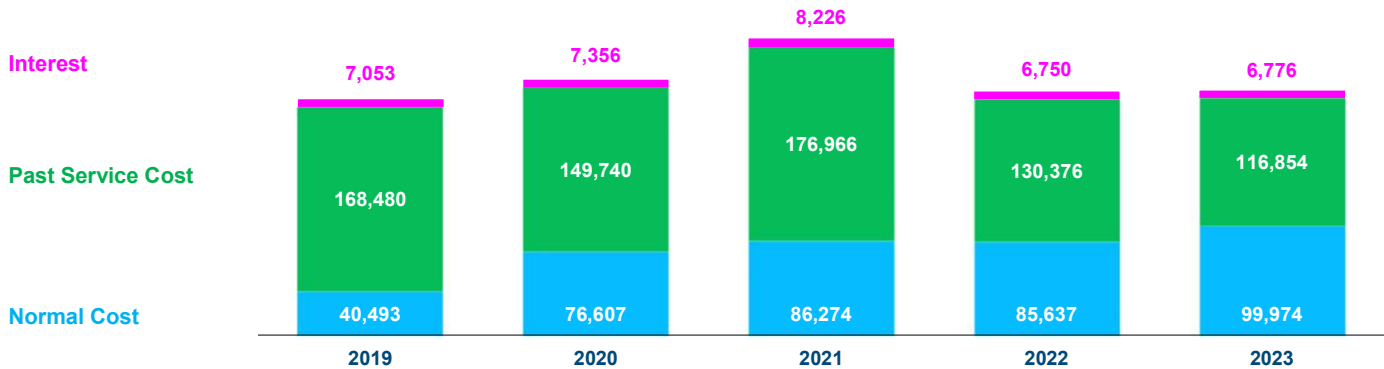
### Actuarially Determined Contribution

Each valuation determines the Actuarially Determined Contribution for the fiscal year starting on the valuation date; that is, the January 1, 2023 valuation determines the Actuarially Determined Contribution for FY 2023. The Actuarially Determined Contribution consists of three pieces: Normal Cost plus a Past Service Cost payment to gradually eliminate the Unfunded Accrued Liability plus Interest.

#### Actuarially Determined Contribution



The Normal Cost represents the cost of benefits that will accrue during the year, plus anticipated administrative and investment expenses, less expected employee contributions. Note that the Normal Cost is relatively consistent from year to year, whereas the Past Service Cost tends to be more volatile since it reflects the impact of asset performance.



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## Metro Area Transit Salaried Employees' Pension Plan

### Highlights of the January 1, 2023 Valuation

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#### Summary of Key Results

	2022 Valuation Results	2023 Valuation No Changes From 2022
<b>Active Members</b>	39	53
<b>Terminated Members</b>	9	10
<b>Terminated Members</b>	0	2
<b>Members in Pay Status</b>	50	48
Total Normal Cost	\$255,606	\$362,401
Expected Administrative Expenses	10,000	10,000
Expected Investment Expenses	6,971	5,984
Expected Employee Contributions	186,940	278,411
Net Normal Cost	85,637	99,974
Market Value of Assets	9,958,314	8,548,604
Actuarial Value of Assets	9,151,971	9,690,172
Accrued Liability	11,045,450	11,328,233
Unfunded Accrued Liability	1,893,479	1,638,061
Funded Ratio	82.9%	85.5%
Remaining Amortization Period	20	19
Amortization Growth Rate	2.50%	2.50%
Past Service Cost	130,376	116,854
Interest (half year)	6,750	6,776
Actuarially Determined Contribution	222,763	223,604
Covered Payroll	3,036,262	3,977,295
Contribution as a % of Payroll	7.34%	5.62%

8. RESOLUTION: **Request Approval of Title VI Service Equity Analysis for Planned Service Changes**

EXPLANATION: Metro's Title VI Policy requires a Service Equity Analysis be completed for any proposed changes that meet Metro's definition of a Major Service Change, including:

1. The addition and/or elimination of a bus route.
2. A ten percent or more addition or reduction in the system revenue miles.
  - i. *This threshold was reduced from 12% to 10% and approved by the Metro Board of Directors on December 22, 2022. FTA approval is currently pending.*
3. A fifteen percent or more addition or reduction of revenue miles on any individual route.
  - i. This includes a change in frequency, span of service, or route alignment beyond a three-quarter mile buffer of the terminus and either side of an existing alignment.
  - ii. *This threshold was reduced from 25% to 15% and approved by the Metro Board of Directors on December 22, 2022. FTA approval is currently pending.*

The proposed changes for August 2023 meet this definition of a Major Service Change due to a proposed addition of more than 15% of weekly revenue miles on Route 4.

A Service Equity Analysis was completed to identify the impact of the proposed changes on low-income and minority populations. The Title VI Service Equity Analysis found:

- **No disparate impact on minority populations.** The cumulative benefit of the changes to minorities is 1.94% and to non-minorities is 2.46%, a difference of 0.52%.
- **No disproportionate burden on low-income populations.** The cumulative benefit of the changes to low-income populations is 2.18% and to non-low-income individuals is 2.23%, a difference of 0.05%.
- **Minority and/or low-income individuals will not be limited by or denied the benefits of the proposed service increases.**

Board approval will ensure Metro's continued compliance with the Federal Transit Administration's Title VI requirements. The Title VI Service Equity Analysis has been provided to the Board of Directors and is available to the public upon request by emailing [civilrights@ometro.com](mailto:civilrights@ometro.com).

Recommend approval.



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*Operated by the Regional Metropolitan Transit Authority of Omaha*



# TITLE VI SERVICE EQUITY ANALYSIS

## August 2023 Planned Service Changes

*Submitted for compliance with Title VI of the Civil Rights Act of 1964*

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## 1. Purpose

Title VI of the Civil Rights Act of 1964 ensures that “no person in the United States shall, on the basis of race, color, or national origin, be excluded from participation in, be denied the benefits of, or be subjected to discrimination under any program or activity receiving Federal financial assistance.” The Metropolitan Regional Transit Authority of Omaha d/b/a Metro has committed to the Federal Transit Administration (FTA) Title VI objectives set forth in Circular 4702.1B, ensuring that FTA-assisted benefits and related services are made available and are equitably distributed without regard to race, color, or national origin.

This analysis of Metro’s proposed service changes was prepared in conformity with Chapter IV of the FTA’s Circular 4702.1B "Title VI Requirements and Guidelines for Federal Transit Administration Recipients" and with respect to environmental justice principles. The Circular states any FTA recipient located in an Urbanized Area of 200,000 or more in population and operates more than fifty vehicles in peak service "shall evaluate significant system-wide service and fare changes and proposed improvements at the planning and programming stages to determine whether these changes have a discriminatory impact. Additionally, Circular 4702.1B, Chapter IV-7 (2) requires these transit agencies evaluate the effects of service changes on low-income populations in addition to Title VI-protected populations. By conducting equity analyses, Metro intends to ensure that the impacts of the proposed service changes are distributed equitably to minority and low-income populations and are not discriminatory.

### OVERVIEW

Metro, a political subdivision of the State of Nebraska, is a direct recipient of FTA financial assistance; a transit provider located in an Urbanized Area of 200,000 or more in population; and operates more than fifty vehicles in peak service. Metro’s fixed-route service includes rapid, local, express/commuter routes, and a downtown circulator. Additionally, Metro operates Americans with Disabilities Act (ADA) Complementary Paratransit (MOBY) service.

## 2. Summary of Proposed Service Changes

The changes below have been proposed by staff to enhance service frequencies and trips throughout the week in alignment with Metro’s MetroNEXT 2030 plan, and in response to feedback received from front line staff, riders, and other members of the community. Throughout this document, the changes will be evaluated for their cumulative impact on low-income and minority populations in the area.

### Proposed Changes to Routes

Route 4 has been identified for increases in weekday frequency of arrivals during midday periods. Route 4 is currently interlined with routes 16 and 30. To accommodate this change in frequency, Route 11 and Route 30 have been identified to interline during midday service instead.

Adjustments will be made to the downtown patterns of Routes 93, 94, 97, and 98 to follow a single pattern that simplifies these routes for riders and creates efficiency in the operation of Express routes.

Metro staff identified the need for several other minor service adjustments, including timepoint adjustments during all days of operation to be made on Route 24 to enhance on-time performance, extended peak service on weekdays on Route 16, and one additional evening trip to be added to Route 15 from Aksarben Transit Center to Downtown.

See Figure 2A for specific adjustments.

**Figure 2A: Proposed Route Changes**

Route	Weekday
4	Addition of 15-minute daytime frequency (from 30 minute)
15	Addition of one evening trip
16	Addition of three trips to extend peak period service
11	Interline adjustments to improve reliability
24	Schedule adjustments to improve reliability
30	Interline adjustments to improve reliability
55	Reduction/modification of one evening garage trip
93	Downtown routing adjustments
94	Downtown routing adjustments
97	Downtown routing adjustments
98	Downtown routing adjustments
<b>Saturday</b>	
24	Schedule adjustments to improve reliability
<b>Sunday</b>	
24	Schedule adjustments to improve reliability

Complementary paratransit (MOBY) services associated with the proposed changes would also be modified to reflect any increased span of service due to the route proposals.

## 3. Metro Title VI Policies

Metro first established Major Service Change, Disproportionate Burden, and Disparate Impact Policies to comply with applicable federal requirements under Title VI of the Civil Rights Act of 1964, including 49 CFR Section 21 and FTA Circular 4702.1B, "Title VI Requirements and Guidelines for Federal Transit Administration Recipients" which became effective October 1, 2012. This Circular requires any FTA funding recipient that operates 50 or more fixed route vehicles in peak service and serving a population of 200,000 or greater to evaluate all fare changes and any major service change at the planning and programming stages to determine whether those changes have a Disparate Impact on the minority population or Disproportionate Burden on low-income population.

The following policies regarding Major Service Change, Disparate Impact, and Disproportionate Burden have remained in effect since first adopted by the Metro Board of Directors and approved by the FTA in 2013, with the latest updates to these policies (see Figure 3A) approved by the Metro Board of Directors on December 22, 2022. FTA approval is currently pending.

**Figure 3A: Board-approved updates to Metro’s Major Service Change, Disparate Impact, and Disproportionate Burden Policies**

<b>Major Service Change</b>	
<p><b>PREVIOUS POLICY:</b></p> <ul style="list-style-type: none"> <li>The <b>addition</b> and/or <b>elimination</b> of a bus route</li> <li><b>12%</b> or more for system revenue miles</li> <li><b>25%</b> or more revenue miles on any individual route</li> </ul>	<p><b>BOARD-APPROVED POLICY:</b></p> <ul style="list-style-type: none"> <li>The <b>addition</b> and/or <b>elimination</b> of a bus route</li> <li><b>10%</b> or more for system revenue miles</li> <li><b>15%</b> or more revenue miles on any individual route</li> </ul>
<b>Disparate Impact</b>	
<p><b>PREVIOUS POLICY:</b></p> <ul style="list-style-type: none"> <li>Any major service change that requires a minority population to bear adverse effects of <b>25%</b> or greater of the cumulative impact.</li> </ul>	<p><b>BOARD-APPROVED POLICY:</b></p> <ul style="list-style-type: none"> <li>Any major service change that requires a minority population to bear adverse effects of <b>15%</b> or greater of the cumulative impact.</li> </ul>
<b>Disproportionate Burden</b>	
<p><b>PREVIOUS POLICY:</b></p> <ul style="list-style-type: none"> <li>When the burden of any fare or major service change requires a low-income population to bear adverse effects <b>25%</b> or greater of the cumulative burden.</li> </ul>	<p><b>BOARD-APPROVED POLICY:</b></p> <ul style="list-style-type: none"> <li>When the burden of any fare or major service change requires a low-income population to bear adverse effects <b>15%</b> or greater of the cumulative burden.</li> </ul>

### MAJOR SERVICE CHANGES:

The following is considered a major service change (unless otherwise noted under Exemptions) and will be evaluated in accordance with the regulatory requirements set forth in FTA Circular 4702.1B.

The following thresholds for analysis are not set so high so as to never require an analysis; rather, are established to yield a meaningful result in light of Metro’s service characteristics and shall be defined as any significant change in transit service for twelve or more months that meets at least one of the following:

1. The addition and/or elimination of a bus route.
2. A ten percent or more addition or reduction in the system revenue miles.
3. A fifteen percent or more addition or reduction of revenue miles on any individual route.
  - a. This includes a change in frequency, span of service, or route alignment beyond a three-quarter mile buffer of the terminus and either side of an existing alignment.

All major service changes will be subject to an equity analysis, which includes an analysis of adverse effects on protected service populations. Metro recognizes that additions to service may also result in disparate impacts and disproportionate burdens, especially if the additions come at the expense of reductions in service on other routes. Metro shall consider the degree of adverse effects and analyze those effects when planning major service changes and / or any fare change.

#### DISPARATE IMPACT POLICY

Metro has established a Disparate Impact Policy in compliance with applicable federal requirements under Title VI of the Civil Rights Act of 1964, including 49 CFR Section 21 and FTA Circular 4702.1B requiring that recipients of FTA funding prepare and submit service equity analyses for proposed major service or fare changes.

The Disparate Impact Policy establishes a threshold for determining whether proposed service or fare changes disproportionately affect minority populations relative to non-minority populations on the basis of race, ethnicity or national origin.

The threshold is the difference between the burdens borne by, and benefits experienced by, minority populations compared to non-minority populations. Exceeding the threshold means either that a service or fare change negatively impacts minority populations more than non-minority populations or that the change benefits non-minority populations more than minority populations.

A “disparate impact” refers to a facially neutral policy or practice that disproportionately affects members of a group identified by race, color, or national origin, where Metro’s policy or practice lacks a substantial legitimate justification and where there exist one or more alternatives that would serve the same legitimate objectives but with less disproportionate effect on the basis of race, color, or national origin.

Metro defines the threshold for a “disparate impact” as follows: Should the impact of any fare or major service change require a minority population to bear adverse effects **fifteen percent or greater of a cumulative impact** compared to those adverse effects borne by the nonminority population, that impact will be deemed a disparate impact.

Disparate impacts will be reviewed on the affected changes on a cumulative basis.

Should a proposed major service change or any fare change result in a disparate impact, Metro will consider modifying the proposed change to avoid, minimize, or mitigate the disparate impact of the change. If Metro finds potential disparate impacts and then modifies the proposed changes to avoid, minimize, or mitigate potential disparate impacts, Metro will reanalyze the proposed changes to determine whether the modifications actually removed the potential disparate impacts of the changes.

In accordance with FTA guidance, Metro will not alter this Disparate Impact Policy until its next Title VI Program Submission, though Metro maintains the freedom to select the most appropriate and informative dataset for use in minority population service and fare equity analyses. Metro shall, however, use the same comparison population data in low-income population equity analyses as it uses for minority population equity analyses. For example, if Metro uses ridership surveys to



determine the comparison population in minority population equity analyses, Metro will also use ridership surveys to determine the comparison population for low-income equity analyses.

Metro engaged the public in the decision-making process prior to adopting this Policy and will do so when altering or amending this Disparate Impact Policy.

### DISPROPORTIONATE BURDEN POLICY

Metro's Disproportionate Burden Policy, in compliance with applicable federal Environmental Justice requirements under Executive Order 12898 and FTA Circulars 4703.1 and 4702.1B requiring that recipients of FTA funding prepare and submit service and / or fare equity analyses.

The Disproportionate Burden Policy establishes a threshold for determining whether proposed service or fare changes have a disproportionate effect on low-income populations relative to non-low-income populations.

The threshold is the difference between the burdens borne by, and benefits experienced by, low-income populations compared to non-low-income populations. Exceeding the threshold means either that a service or fare change negatively impacts low-income populations more than non-low-income populations, or that the change benefits non-low-income populations more than low-income populations.

If the threshold is exceeded, Metro must avoid, minimize, or mitigate impacts where practicable.

For purposes of this policy, "low-income population" is defined as any readily identifiable group of households who live in geographic proximity and whose median household income is at or below the Department of Health and Human Services Poverty Guidelines.

Metro establishes the threshold for a "disproportionate burden" as follows: Should the burden of any fare or major service changes require a low-income population to bear adverse **effects fifteen percent or greater of the cumulative burden** compared to the effects borne by the non-low-income population, that impact will be considered a disproportionate burden.

Disproportionate Burden will be reviewed on the affected changes on a cumulative basis.

Should a proposed fare or major service change result in a disproportionate burden, Metro will consider modifying the proposed change to avoid, minimize, or mitigate the disproportionate burden of the change. If Metro finds a potential disproportionate burden and then modifies the proposed changes to avoid, minimize, or mitigate potential disproportionate burdens, Metro will reanalyze the proposed changes to determine whether the modifications actually removed the potential disproportionate burden of the changes.

If Metro chooses not to alter the proposed changes, Metro may implement the service change if:

- There is substantial legitimate justification for the change; and
- The agency can show that there are no alternatives that would have less impact on the low-income population and would still accomplish the agencies legitimate program goals.

In accordance with FTA guidance, Metro will not alter this Disproportionate Burden Policy until its next Title VI Program Submission, though Metro maintains the freedom to select the most appropriate and informative dataset for use in low-income population service equity analyses. Metro shall, however,

use the same comparison population data in low-income population service equity analyses as it uses for minority population service equity analyses. For example, if Metro uses ridership surveys to determine the comparison population in minority population service equity analyses, Metro will also use ridership surveys to determine the comparison population for low-income service equity analyses.

Metro engaged the public in the decision-making process prior to adopting this Policy, and will do so when altering, or amending this Disproportionate Burden Policy, if needed at the next submission.

## 4. Finding of a Major Service Change

**Figure 4A** summarizes the scope of the proposed changes in terms of weekly revenue miles. The proposed changes include the addition of more than 15% of weekly revenue miles on Route 4, therefore qualifying as a “Major Service Change” under Metro’s policy adopted by the Board of Directors in December 2022.

**Figure 4A:** Cumulative Changes to Revenue Miles

April 2023 Revenue Miles					August 2023 Revenue Miles					Percent Change
Route	WD	SAT	SUN	Weekly Revenue Miles	Route	WD	SAT	SUN	Weekly Revenue Miles	By Route
4	1,138.37	717.27	648.93	7,058.05	4	1,438.13	717.27	648.93	8,556.85	21.2%
11	405.00	391.68	157.22	2,573.90	11	412.06	391.68	157.22	2,609.20	1.4%
15	967.45	590.84	570.32	5,998.41	15	974.86	590.84	570.32	6,035.46	0.6%
16	265.15	0.00	0.00	1,325.75	16	286.12	0.00	0.00	1,430.60	7.9%
24	1,148.69	767.96	565.83	7,077.24	24	1,148.69	767.96	565.83	7,077.24	0.0%
30	508.80	485.32	448.12	3,477.44	30	517.33	494.03	456.41	3,537.09	1.7%
55	212.71	198.13	0.00	1,261.68	55	204.19	198.13	0.00	1,219.08	-3.4%
93	50.25	0.00	0.00	251.25	93	51.26	0.00	0.00	256.30	2.0%
94	69.88	0.00	0.00	349.40	94	68.89	0.00	0.00	344.45	-1.4%
97	135.44	0.00	0.00	677.20	97	133.44	0.00	0.00	667.20	-1.5%
98	53.34	0.00	0.00	266.70	98	54.17	0.00	0.00	270.85	1.6%
<b>TOTAL</b>	<b>12,406.70</b>	<b>8,295.98</b>	<b>5,645.59</b>	<b>75,975.07</b>	<b>TOTAL</b>	<b>12,740.76</b>	<b>8,304.69</b>	<b>5,653.88</b>	<b>77,662.37</b>	

	WD	SAT	SUN	Weekly Revenue Miles
Total Change in Revenue Miles:	334.06	8.71	8.29	<b>1,687.30</b>
Percent Change in Revenue Miles:	2.69%	0.10%	0.15%	<b>2.22%</b>

## 5. Effects of Major Service Changes on Minority and Low-Income Populations

### METHODOLOGY

In order to analyze the effects of the Major Service Change on Minority and Low-Income populations, Metro utilized the following methodology.

#### 1. Data Selection:

Metro used the 2020 Decennial U.S. Census and U.S. Census Bureau's 2017-2021 Five Year American Community Survey (ACS) data. 2020 Decennial U.S. Census block level data was utilized for overall population and minority population data. 2021 Five Year ACS data provided low-income population numbers and percentages at the tract level which was then applied to the 2020 Decennial Census block level population numbers. Data utilized were the most current data sets available from U.S. Census at the time the analysis began.

The percent of minority and low-income populations deemed to be within the service buffer of the proposed change was then compared to the percent of minority and low-income populations in Metro's service area. If the change was 15% or greater, further analysis was conducted to identify mitigation measures including access to alternative routes.

#### 2. Definition of Terms:

The term "minority" represents those persons who self-identify as being one or more of any ethnicity other than "white" alone.

The term "low-income" represents those at or below the poverty threshold set by the U.S. Census Bureau with a reported annual household income and corresponding household size as recommended by guidance from the Department of Health and Human Services (DHHS). The poverty thresholds established by the U.S. Census Bureau were compared to the poverty thresholds set by DHHS for compatibility and found that despite minor differences in the threshold income levels by household size, the U.S. Census Bureau data was comparable to DHHS thresholds.

The term "adverse effects" represents geographical or temporal reductions in service. For the purposes of the proposed changes, adverse effects included route discontinuations, discontinuation of route segments, reduced frequency, and reduced span of service hours.

The term "benefits" represents geographical or temporal additions in service. For the purposes of the proposed changes, benefits included added routes, added route segments, increased frequency, and increased span of service hours.

### 3. Analysis by Route:

Metro conducted an equity analysis for each route with proposed changes utilizing the 2020 Decennial U.S. Census and 2021 Five Year ACS data by type of proposed service change. This analysis identified the adverse effects and benefits of each proposed service change and the relative impact of the change on the minority and low-income population served by each route. A quarter mile buffer was applied to individual route alignments for fixed route service to identify the affected population. U.S. Census blocks with centroids located within the boundary of the defined quarter mile buffer of each route were isolated to identify the affected minority and total populations. The percent of low-income populations within corresponding tracts identified in the 2021 Five Year ACS data were then applied to each block to calculate the affected low-income population. The percent of minority and low-income populations deemed to be within the service buffer of the proposed change was then compared to the percent of minority and low-income populations in Metro's service area.

### 4. Cumulative Analysis:

Pursuant to Metro's Board-approved Title VI Plan, the proposed changes were analyzed cumulatively. In order to identify the extent of the impact of any element of the proposed changes relative to the overall changes, Metro utilized revenue miles by route and the demographic breakdown of the population within the service buffer of each route represented as a percentage.

## PROPOSED ADJUSTMENTS TO FREQUENCY AND ADDITIONAL TRIPS

**Figure 5A: Additional frequency and/or Adjustments to Routes or Route Segments**

Route	Description	Total Population	Minority Population	Percentage Minority	Low-Income Population	Percentage Low-Income
4	Frequency Increase (Mid-Day Service on Weekdays)	29,063	11,274	38.79%	5,012	17.25%
11	Mid-Day Interline with Route 30 (Weekdays)	21,243	7,164	33.72%	3,435	16.17%
15	Additional evening trip from Aksarben Transit Center to Downtown	27,775	8,108	29.19%	3,606	13.16%
16	Extended peak service (Weekdays)	6,849	3,581	52.29%	1,739	25.39%
24	Timepoint adjustments	27,571	18,643	67.62%	7,554	27.38%
30	Mid-Day Interline with Route 11 (Weekdays)	21,441	10,825	50.49%	5,194	24.22%
55	Decrease of last evening trip from Aksarben Transit Center to garage	13,207	4,197	31.78%	1,009	7.64%
93	Downtown routing change (Weekdays)	26,876	9,935	36.97%	4,275	15.91%
94	Downtown routing change (Weekdays)	31,814	10,055	31.61%	4,389	13.80%
97	Downtown routing change (Weekdays)	29,963	9,720	32.44%	4,510	15.05%
98	Downtown routing change (Weekdays)	39,672	12,513	31.54%	5,326	13.43%

A thorough analysis of the benefits and adverse effects of the proposed addition of service by route can be found in **Appendix A**.

## 6. Analysis of Cumulative Effects of Proposed Service Changes

Figures 6A-6D below compare the weekly revenue miles between the existing routes and the proposed routes along with the population served by each alignment.

**Figure 6A: Cumulative Impact to Minority Populations**

April 2023 Routes					
Route	Weekly Revenue Miles	Total Population	Minority Population	Percent Minority	Minority Service Miles
4	7,058.05	29,063	11,274	38.79%	2,737.93
11	2,573.90	21,243	7,164	33.72%	868.02
15	5,998.41	27,775	8,108	29.19%	1,751.04
16	1,325.75	6,883	3,581	52.03%	689.74
24	7,077.24	27,571	18,643	67.62%	4,785.50
30	3,477.44	21,441	10,825	50.49%	1,755.67
55	1,261.68	13,207	4,197	31.78%	400.94
93	251.25	25,520	9,565	37.48%	94.17
94	349.40	30,598	9,704	31.71%	110.81
97	677.20	30,406	9,615	31.62%	214.14
98	266.70	38,051	12,109	31.82%	84.87
<b>TOTAL:</b>	<b>75,975.07</b>	<b>548,834.00</b>	<b>242,051.00</b>	<b>44.10%</b>	<b>35,015.48</b>

August 2023 Routes					
Route	Weekly Revenue Miles	Total Population	Minority Population	Percent Minority	Minority Service Miles
4	8,556.85	29,063	11,274	38.79%	3,319.34
11	2,609.20	21,243	7,164	33.72%	879.93
15	6,035.46	27,775	8,108	29.19%	1,761.85
16	1,430.60	6,849	3,581	52.29%	747.99
24	7,077.24	27,571	18,643	67.62%	4,785.50
30	3,537.09	21,441	10,825	50.49%	1,785.78
55	1,219.08	13,207	4,197	31.78%	387.41
93	256.30	26,876	9,935	36.97%	94.74
94	344.45	31,814	10,055	31.61%	108.87
97	667.20	29,963	9,720	32.44%	216.44
98	270.85	39,672	12,513	31.54%	85.43
<b>TOTAL:</b>	<b>77,662.37</b>	<b>552,550.00</b>	<b>243,281.00</b>	<b>44.03%</b>	<b>35,695.91</b>

Net Change
Minority Service Miles
581.41
11.90
10.82
58.24
0.00
30.12
-13.54
0.57
-1.95
2.30
0.56
<b>680.43</b>

**Cumulative Impact to Minority Populations:**

**1.94%**

**Figure 6B: Cumulative Impact to Non-Minority Populations**

April 2023 Routes					
Route	Weekly Revenue Miles	Total Population	Non-Minority Population	Percent Non-Minority	Non-Minority Service Miles
4	7,058.05	29,063	17,789	61.21%	4,320.12
11	2,573.90	21,243	14,079	66.28%	1,705.88
15	5,998.41	27,775	19,667	70.81%	4,247.37
16	1,325.75	6,883	3,302	47.97%	636.01
24	7,077.24	27,571	8,928	32.38%	2,291.74
30	3,477.44	21,441	10,616	49.51%	1,721.77
55	1,261.68	13,207	9,010	68.22%	860.74
93	251.25	25,520	15,955	62.52%	157.08
94	349.40	30,598	20,894	68.29%	238.59
97	677.20	30,406	20,791	68.38%	463.06
98	266.70	38,051	25,942	68.18%	181.83
<b>TOTAL:</b>	<b>75,975.07</b>	<b>548,834.00</b>	<b>306,783</b>	<b>55.90%</b>	<b>40,959.59</b>

August 2023 Routes						Net Change
Route	Weekly Revenue Miles	Total Population	Non-Minority Population	Percent Non-Minority	Non-Minority Service Miles	Non-Minority Service Miles
4	8,556.85	29,063	17,789	61.21%	5,237.51	917.39
11	2,609.20	21,243	14,079	66.28%	1,729.27	23.40
15	6,035.46	27,775	19,667	70.81%	4,273.61	26.23
16	1,430.60	6,849	3,275	47.82%	684.07	48.07
24	7,077.24	27,571	8,928	32.38%	2,291.74	0.00
30	3,537.09	21,441	10,616	49.51%	1,751.31	29.53
55	1,219.08	13,207	9,010	68.22%	831.67	-29.06
93	256.30	26,876	16,941	63.03%	161.56	4.48
94	344.45	31,814	21,759	68.39%	235.58	-3.00
97	667.20	29,963	20,243	67.56%	450.76	-12.30
98	270.85	39,672	27,159	68.46%	185.42	3.59
<b>TOTAL:</b>	<b>77,662.37</b>	<b>552,550.00</b>	<b>309,276.00</b>	<b>55.97%</b>	<b>41,967.92</b>	<b>1,008.33</b>

**Cumulative Impact to Non-Minority Populations:**

**2.46%**



**Figure 6C: Cumulative Impact to Low-Income Populations**

April 2023 Routes					
Route	Weekly Revenue Miles	Total Population	Low-Income Population	Percent Low-Income	Low-Income Service Miles
4	7,058.05	29,063	5,012	17.25%	1,217.18
11	2,573.90	21,243	3,435	16.17%	416.20
15	5,998.41	27,775	3,606	12.98%	778.77
16	1,325.75	6,883	1,747	25.38%	336.49
24	7,077.24	27,571	7,554	27.40%	1,939.05
30	3,477.44	21,441	5,194	24.22%	842.40
55	1,261.68	13,207	1,009	7.64%	96.39
93	251.25	25,520	3,812	14.94%	37.53
94	349.40	30,598	3,940	12.88%	44.99
97	677.20	30,406	4,102	13.49%	91.36
98	266.70	38,051	4,814	12.65%	33.74
<b>TOTAL:</b>	<b>75,975.07</b>	<b>548,834.00</b>	<b>99,667.00</b>	<b>18.16%</b>	<b>14,903.46</b>

August 2023 Routes						Net Change
Route	Weekly Revenue Miles	Total Population	Low-Income Population	Percent Low-Income	Low-Income Service Miles	Low-Income Service Miles
4	8,556.85	29,063	5,012	17.25%	1,475.65	258.47
11	2,609.20	21,243	3,435	16.17%	421.91	5.71
15	6,035.46	27,775	3,606	12.98%	783.58	4.81
16	1,430.60	6,849	1,739	25.39%	363.24	26.74
24	7,077.24	27,571	7,554	27.40%	1,939.05	0.00
30	3,537.09	21,441	5,194	24.22%	856.85	14.45
55	1,219.08	13,207	1,009	7.64%	93.14	-3.25
93	256.30	26,876	4,275	15.91%	40.77	3.24
94	344.45	31,814	4,389	13.80%	47.52	2.53
97	667.20	29,963	4,510	15.05%	100.43	9.07
98	270.85	39,672	5,326	13.43%	36.36	2.62
<b>TOTAL:</b>	<b>77,662.37</b>	<b>552,550.00</b>	<b>101,491.00</b>	<b>18.37%</b>	<b>15,227.85</b>	<b>324.38</b>

**Cumulative Impact to Low-Income Populations:**

**2.18%**

**Figure 6D: Cumulative Impact to Non Low-Income Populations**

April 2023 Routes					
Route	Weekly Revenue Miles	Total Population	Non-Low-Income Pop.	Percent Non-Low-Income	Non-Low-Income Service Miles
4	7,058.05	29,063	24,051	82.75%	5,840.87
11	2,573.90	21,243	17,808	83.83%	2,157.70
15	5,998.41	27,775	24,169	87.02%	5,219.64
16	1,325.75	6,883	5,136	74.62%	989.26
24	7,077.24	27,571	20,017	72.60%	5,138.19
30	3,477.44	21,441	16,247	75.78%	2,635.04
55	1,261.68	13,207	12,198	92.36%	1,165.29
93	251.25	25,520	21,708	85.06%	213.72
94	349.40	30,598	26,658	87.12%	304.41
97	677.20	30,406	26,304	86.51%	585.84
98	266.70	38,051	33,237	87.35%	232.96
<b>TOTAL:</b>	<b>75,975.07</b>	<b>548,834.00</b>	<b>449,167.00</b>	<b>81.84%</b>	<b>61,071.61</b>

August 2023 Routes						Net Change
Route	Weekly Revenue Miles	Total Population	Non-Low-Income Pop.	Percent Non-Low-Income	Non-Low-Income Service Miles	Non-Low-Income Service Miles
4	8,556.85	29,063	24,051	82.75%	7,081.20	1,240.33
11	2,609.20	21,243	17,808	83.83%	2,187.29	29.59
15	6,035.46	27,775	24,169	87.02%	5,251.88	32.24
16	1,430.60	6,849	5,110	74.61%	1,067.36	78.11
24	7,077.24	27,571	20,017	72.60%	5,138.19	0.00
30	3,537.09	21,441	16,247	75.78%	2,680.24	45.20
55	1,219.08	13,207	12,198	92.36%	1,125.94	-39.35
93	256.30	26,876	22,601	84.09%	215.53	1.81
94	344.45	31,814	27,425	86.20%	296.93	-7.48
97	667.20	29,963	25,453	84.95%	566.77	-19.07
98	270.85	39,672	34,346	86.57%	234.49	1.53
<b>TOTAL:</b>	<b>77,662.37</b>	<b>552,550.00</b>	<b>451,059.00</b>	<b>81.63%</b>	<b>62,434.52</b>	<b>1,362.92</b>

**Cumulative Impact to Non-Low-Income Populations:**

**2.23%**

## CONCLUSION

Overall, the weekly revenue miles increased from 75,975.07 under the existing service to 77,662.37 miles under the proposed system. This increase of 1,687.30 weekly miles represents a 2.22% increase in miles from existing service. Since the service area and alignment of routes is proposed to be changed, the total population served (including duplication of the populations served by more than one route) will change from 548,834 to 552,550. This is an increase of 3,716.

## DISPARATE IMPACT ANALYSIS

The service equity analysis shows that on a cumulative basis the non-minority population will benefit slightly more than the minority population. The number of weekly revenue miles was multiplied by the percent of minority population residing in the service buffer to identify the cumulative effect on minority populations. The cumulative benefit of the changes to minorities is 1.94% and to non-minorities is 2.46%, a difference of **0.52%**. ***No disparate impact is identified for the proposed changes according to the adverse impact threshold in the previous policy approved by the FTA in 2013 (25% or greater) or the current policy approved by the Metro Board in 2022 and pending FTA approval (15% or greater).***

## DISPROPORTIONATE BURDEN ANALYSIS

The service equity analysis shows that on a cumulative basis the non-low-income population will benefit slightly more than the low-income population. The number of weekly revenue miles was multiplied by the percent of low-income population residing in the service buffer to identify the cumulative effect on low-income populations. The cumulative benefit of the changes to low-income populations is 2.18% and to non-low-income individuals is 2.23%, a difference of **0.05%**. ***No disproportionate burden is identified for the proposed changes according to the adverse effect threshold in the previous policy approved by the FTA in 2013 (25% or greater) or the current policy approved by the Metro Board in 2022 and pending FTA approval (15% or greater).***

## 7. Public Engagement

The proposed changes follow recommended service improvements identified in Metro's 2030 strategic plan, MetroNEXT. Increasing frequency on core routes, increasing weekend and evening trips, and expanding service to Eppley Airport were all key recommendations of the plan, which was developed through public feedback and adopted by Metro's Board of Directors in April 2022.

The MetroNEXT planning and public engagement initiative was held from February 2021 to April 2022, hosting 20 public meetings, drawing over 1,000 participants, and recording over 1,500 public comments. Meetings were held both in-person and online, offering a variety of dates, times, and locations to participate. Spanish translation was available at each meeting. Meeting recordings were also posted on Metro's website, and participants were invited to provide feedback through online and onboard surveys during key phases of the process.

Since the last public meeting for MetroNEXT was in April 2022, four public meetings were held to solicit public input on the proposed service changes for August 2023. The dates, times, and locations for each meeting are listed below.

Date: Thursday, July 6, 2023

Time: 12:00 - 1:00 p.m.

Location: Nebraska State Office Building, Room 227, 1313 Farnam Street, Omaha, NE 68102

Date: Friday, July 7, 2023

Time: 9:00-10:00 a.m.

Location: Virtual (Zoom)

Date: Saturday, July 8, 2023

Time: 11:30 a.m.-12:30 p.m.

Location: Omaha Public Library - Benson Branch, 6015 Binney Street, Omaha, NE 68104

Date: Monday, July 10, 2023

Time: 7:00-8:00 p.m.

Location: Metro Lobby, 2222 Cuming Street, Omaha, NE 68102

### PUBLIC NOTIFICATION

For the public meetings held in July 2023, notice was published in the Daily Record, the Omaha World Herald, the Bellevue Leader, the Papillion Times, the Gretna Breeze, the Village Connector, and a media press release was sent to local media contacts. Social media notices were published on Facebook, Twitter, and Instagram, and included links to Metro's website, which allows for multi-language translation.

Posters were displayed at Metro's transit centers and administrative facility's public space where fare media is purchased, half-fare IDs are processed, route schedules/maps available, and persons can receive trip planning assistance. Bilingual Rider Alerts were distributed on buses and the ADA complementary paratransit fleet.

Traditionally underrepresented populations including minorities, low-income populations, persons with Limited English Proficiency, and seniors were encouraged to participate with the assistance of community-based organizations, social service agencies, and advocacy groups. These partners included the Omaha Refugee Task Force, East African Development Association, Paralyzed

Veterans of America Great Plains Chapter, Stephen Center, Family Housing Advisory Services, Safe Omaha Streets, Community Alliance, Women's Center for Advancement, Empowerment Network, Siena Francis House, First National Bank Omaha, Greater Omaha Chamber, Metro Community College, Metropolitan Area Planning Agency, and the University of Nebraska Omaha. All were asked to share the information with their individual constituents.

The notices and releases included contact information for requesting reasonable accommodations or language interpretation other than Spanish to encourage full participation in the public meetings. Requests were to be submitted by July 3 at 4:30 p.m. in consideration of the July 4 federal holiday. A contact person, phone number, and email were provided for the arrangement of the aforementioned.

The notices also stated that the same information would be presented at each of the four meetings, the purpose of these meetings was to gather input from the public about the proposed service changes, and that feedback or questions about any topic related to Metro's service would also be welcomed. Also stated was that the meetings would follow an informal structure, that the proposed service changes would be presented visually through paper handouts and large print display boards and verbally in English or Spanish through dialogue, comments, and questions, that attendees are free to participate according to their comfort level, and that comments could be submitted verbally or in print at the time of the meeting. Lastly, it was noted that children were welcome to attend but must remain under the supervision of a guardian and that children's activities would be available in the same room as the public meeting during in-person meetings.

Information about the public comment period following the last public meeting was included in the notices and releases. Public comments could be submitted by physical or electronic mail or online from July 11-20, 2023. Key documents and other presentation materials were posted on the Metro website (ometro.com) and available in print at Metro's headquarters (2222 Cuming Street) for the duration of the comment period.

## SUMMARY OF PUBLIC MEETINGS AND COMMENTS

There was a total of 15 participants across the four public meetings. Several community agencies were represented by participants: Community Alliance, Safe Omaha Streets, Munroe-Meyer Institute, Greater Omaha Chamber, and the Omaha Refugee Task Force.

Date	Location	Format	Number of Participants
July 6, 2023	Nebraska State Office Building	In person	6
July 7, 2023	Virtual Meeting	Virtual (Live)	4
	Views of virtual meeting recording (English)	Online	39
	Views of virtual meeting recording (Spanish)	Online	7
July 8, 2023	Omaha Public Library, Benson Branch	In person	4
July 10, 2023	Metro Lobby	In person	1

Bilingual staff members were in attendance for Spanish translation assistance at all meetings. Metro also sought to accommodate lower literacy skills through clear and concise language to the greatest degree possible. Presentation materials were displayed in both English and Spanish. There were no requests for reasonable accommodations or language translation beyond English or Spanish. A recording of the virtual meeting was available online in both English and Spanish to allow for additional input during the public comment period.

The comments from the comment forms are listed in the table below.

<b>Comments submitted by comment form</b>
<ul style="list-style-type: none"> <li>• Super excited to see the expansions and increased intervals. Hopefully growth will encourage more usage!</li> </ul>
<ul style="list-style-type: none"> <li>• I would like to see Sunday trips for route 55.</li> <li>• I would like to see a route in Bellevue to the Fontenelle Forest. Possibly involving ORBT 24th street.</li> <li>• I would like to see the ORBT 72nd street go as far north as Cunningham Lake and as far south as Shadow Lake Towne Center.</li> </ul>
<ul style="list-style-type: none"> <li>• Transfer center downtown</li> <li>• More frequent service of Route 16 or to airport both weekdays and weekends</li> <li>• Adding on ORBT stop between 33rd and 42nd and Dodge</li> <li>• More frequent downtown circulator both weekend and weekdays late evening. Connecting circulator to Midtown and Blackstone.</li> </ul>
<ul style="list-style-type: none"> <li>• Bus route down Saddle Creek. Break up the 4 as you do 15/55.</li> <li>• Also get a grocery store downtown, benefit your employees and downtown district as well as those who live by Cumming St.</li> </ul>
<ul style="list-style-type: none"> <li>• Bring back 11 pm Westroads to Downtown service on Route 4</li> <li>• Have the 5 run once an hour on Sundays</li> <li>• Have later bus service for Route 14 in the evening</li> </ul>

In addition to the comments submitted through the comment forms, participants also asked questions and provided feedback directly during the public meeting.

<b>Participant comment and question topics during meetings</b>
<ul style="list-style-type: none"> <li>• Holiday service on the holidays that don't currently have service</li> <li>• Reason for the potential service reduction on Friday, July 7 (Unexpected power outage)</li> </ul>
<ul style="list-style-type: none"> <li>• Timeline for the proposed ORBT line on 72<sup>nd</sup> Street</li> <li>• Request for more frequency on Route 8</li> <li>• Concerns about early departures, late arrivals</li> <li>• Airport expansion</li> <li>• Aksarben TC is not a connection-friendly transit center</li> <li>• Transit center on 14th or downtown for all the connections given the renovations around the riverfront</li> <li>• Station design for 24<sup>th</sup> Street ORBT – Will it be the same as Dodge or will it be more protected from accidents and vandalism?</li> <li>• Discrepancy between old and new routes for 13 around the downtown library</li> <li>• Plans for the former transfer center on Ames behind the grocery center</li> <li>• Bergen Transit Center (temporary Aksarben Transit Center)</li> </ul>

<b>Comments submitted during the open comment period</b>
<ul style="list-style-type: none"> <li>• Yes, I would find additional mid-day buses on this route helpful when I need to leave work for afternoon appointments.</li> </ul>
<ul style="list-style-type: none"> <li>• If plans are to add a 30-minute frequency for the 4, it would be ideal to increase the services provided by the 16 as well. Since currently the 4 and the 16 only interact with each other by switching between the two routes during rush hours, it could be seen as beneficial route enhancement for travelers and visitors who visit Omaha especially since there is a bulk of arrival and departures that are missed during the mid-day hours.</li> </ul>

<ul style="list-style-type: none"> <li>I do frequently go to Route 55 for some specific areas around Q Street.</li> </ul>
<ul style="list-style-type: none"> <li>16 more pick up times from downtown</li> </ul>
<ul style="list-style-type: none"> <li>There is very little, if any, practical access to public transportation west of 90th St. There is nothing south of Center or north of Maple to speak of. Public transportation is intended for the PUBLIC to access. There are people all over the city who are unable to drive or unable to afford other means of transportation. Access should be a priority. Expanding routes is needed as our city grows. This has not happened. It is likely you are already aware of this. Please let me know where to share this message where it can be heard and acted upon. Thanks!</li> </ul>
<ul style="list-style-type: none"> <li>Please change Route 11's frequency to every 30 minutes on Sundays as well. It's ridiculous that the time frequency is every 30 minutes on Saturdays, but passengers have to wait an hour on Sundays for Route 11. When you wait an hour for a bus, it feels like an eternity. I go grocery shopping with my mother, and it's troublesome waiting that long for it to arrive. Also, it would also help if Route 11 started early on Sundays at 6:23 am.</li> </ul>
<ul style="list-style-type: none"> <li>Please consider returning the 15 to Oakview and the 55 to 30 minutes service in the morning and evening as it was pre-Covid.</li> </ul>
<ul style="list-style-type: none"> <li>I would love to see the 15 run longer and the 14</li> </ul>
<ul style="list-style-type: none"> <li>I picked route 4, because there was no choice that pertained to my request. ... We are really missing the #2. Could an old #2 exist with orbit being the express?</li> </ul>
<ul style="list-style-type: none"> <li>Need to be more clear on timing. "Midday" and where the interline starts/stops.</li> </ul>
<ul style="list-style-type: none"> <li>Would be grateful for the extra service hopefully you make it later</li> </ul>
<ul style="list-style-type: none"> <li>Will the changes to the route 11 during the day affect it running on time in the evening? I regularly ride the westbound bus in the afternoon/evening (either getting on in downtown or at 24th street) and most days the bus is 10 minutes late. I've even had to wait longer than 30 minutes before.</li> </ul>
<ul style="list-style-type: none"> <li>I do not like the buses changing to route 30 and back. In my past experiences route 30 always runs slow so this would make the 11 run late making it harder to get to doctors appointments on time.</li> </ul>
<ul style="list-style-type: none"> <li>Will there be more times on this route.</li> </ul>
<ul style="list-style-type: none"> <li>Need more frequent weekday service to and from Oakview Mall</li> </ul>
<ul style="list-style-type: none"> <li>more frequent service to/from Oakview Mall for Route 15 during weekdays</li> </ul>
<ul style="list-style-type: none"> <li>Please add more daytime service between midtown and Oakview.</li> </ul>
<ul style="list-style-type: none"> <li>1. Increased frequency for Route 15 during the weekends.</li> <li>2. Increased frequency to and from Oakview Mall for Route 15 during the week.</li> <li>3. More consistent timing for Route 15 during the morning, within the last two weeks this route has been delayed by 10-20mins frequently.</li> <li>4. Increased frequency for Route 4 on Saturday.</li> <li>5. Another bus line/connection to service riders traveling to/from Aksarben to/from Memorial Park area (close to UNO's campus).</li> <li>6. More marked stops which include seating and shade, often times it's very uncomfortable waiting at a stop without a bench especially when many routes have an interval of 30-60 minutes.</li> </ul>
<ul style="list-style-type: none"> <li>very common problem very mucho money spending on final local.</li> </ul>
<ul style="list-style-type: none"> <li>Not all routes are listed.. My primary concerns are loading my monthly pass from a convenient source.</li> </ul>
<ul style="list-style-type: none"> <li>11 pm bus service from Westroads to Downtown On the 4 needs to return</li> </ul>
<ul style="list-style-type: none"> <li>I would like route 55 evening hours extended. I noticed that it does not run past 6 p.m.</li> </ul>
<ul style="list-style-type: none"> <li>Extending route 15 from Oak view Mall back out to Lakeside Hospital.</li> </ul>

**Public comments expressed concerns specific to the proposed service changes for August 2023.**

- Route 11 should just stay as Route 11.
- Why have 11 and 30 interline? That makes no sense at all. 24 needs to interline with 3. If 11 does any interline it should be with 16
- Yes, I definitely think 15-minute frequency during the day would be great for route 4, and other routes that frequent large areas of the city. Route 24 schedule changes sound vague, but hopefully it means the buses will be more punctual because so many times when I ride this route, the bus is late or off schedule, and I face obstacles in my daily routine because of having to wait extra time.



## Appendix A: Individual Route Reports and Analysis

This Section Contains:

Individual Existing and Proposed Route Reports - These reports contain the data derived from the demographic spatial analysis and the proposed changes.

The population numbers within these reports are the same numbers that were applied to the cumulative analysis.

Each individual route analysis is followed by comparative maps for the existing and proposed alignments with the specific population demographic being examined.

## Route 4

### Proposal

- Frequency Increase (Mid-day service on weekdays)

### Demographic Analysis

#### Minority Population

The minority population calculation compares the percentage of affected minorities within a quarter mile of existing Route 4 to Metro's existing Service Area minority population of 35.36%. Refer to Figures 1.1 and 1.2.

#### Low-Income Population

The low-income population calculation compares the percentage of affected low-income individuals within a quarter mile of existing Route 4 alignment to Metro's existing Service Area low-income population of 11.86%. Refer to Figures 1.1 and 1.3.

**Figure 1.1**

	Total Population	Percentage Minority	Percentage Low-Income
Metro Service Area	477,942	35.36%	11.86%
Existing Route 4	29,063	38.79%	17.25%

**Figure 1.2**

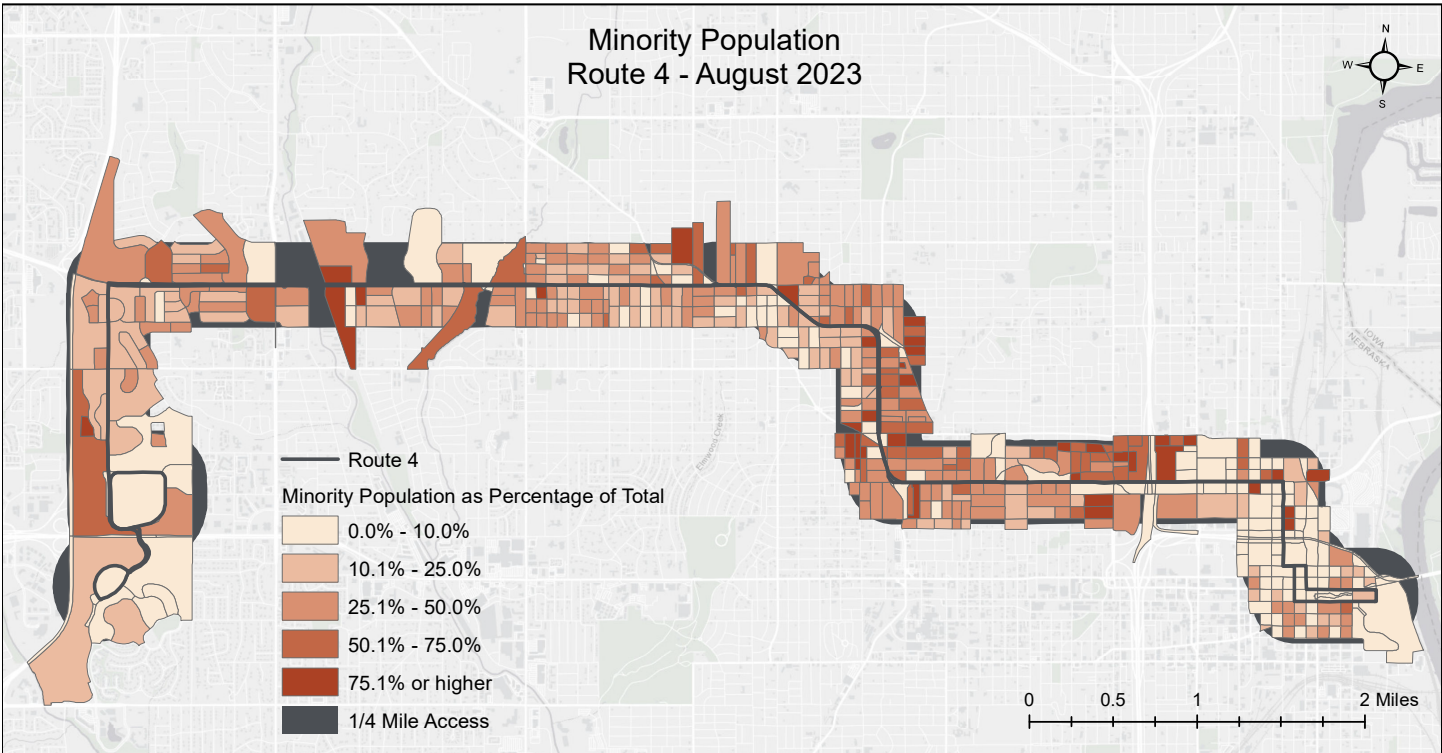
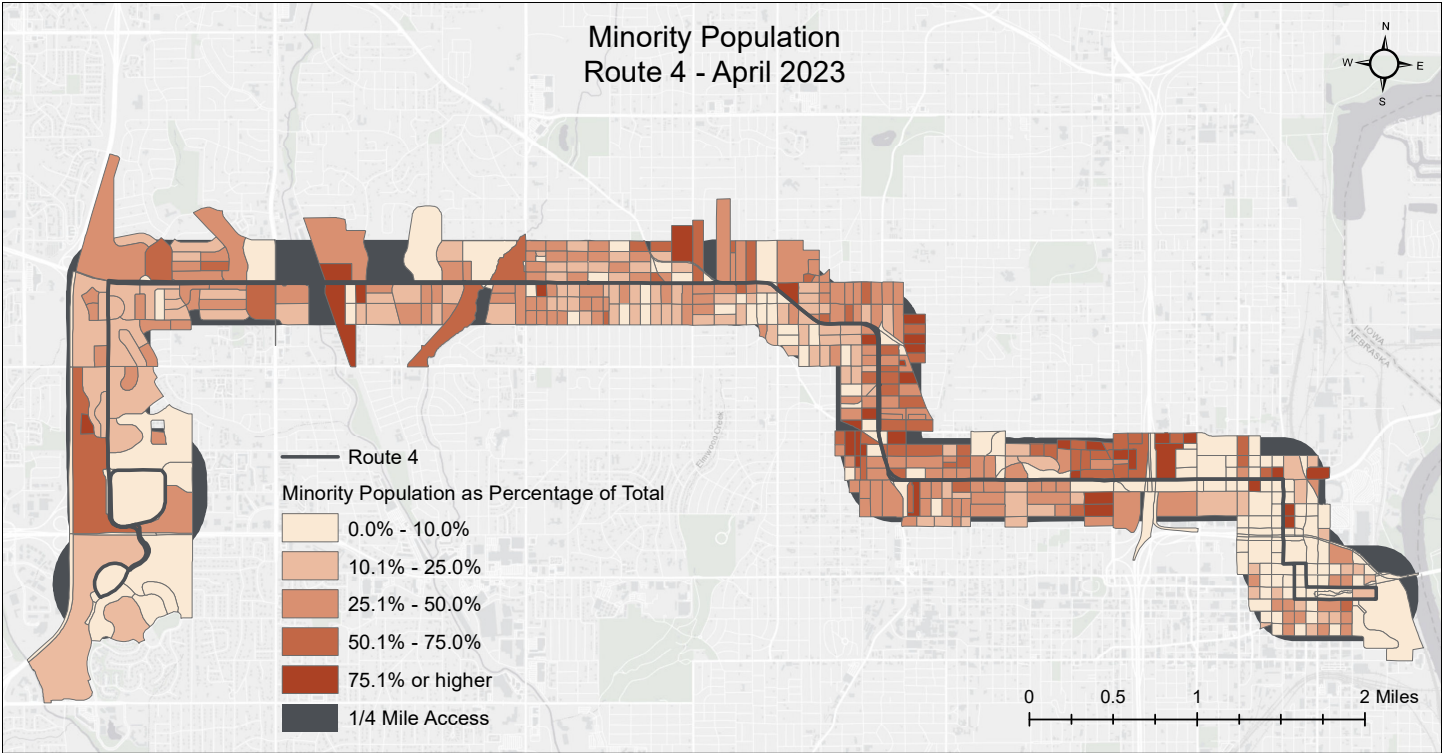
	Type of Change	Total Population	Non-Minority Population	Percentage Non-Minority	Minority Population	Percentage Minority
Frequency	Increase	29,063	17,789	61.21%	11,274	38.79%

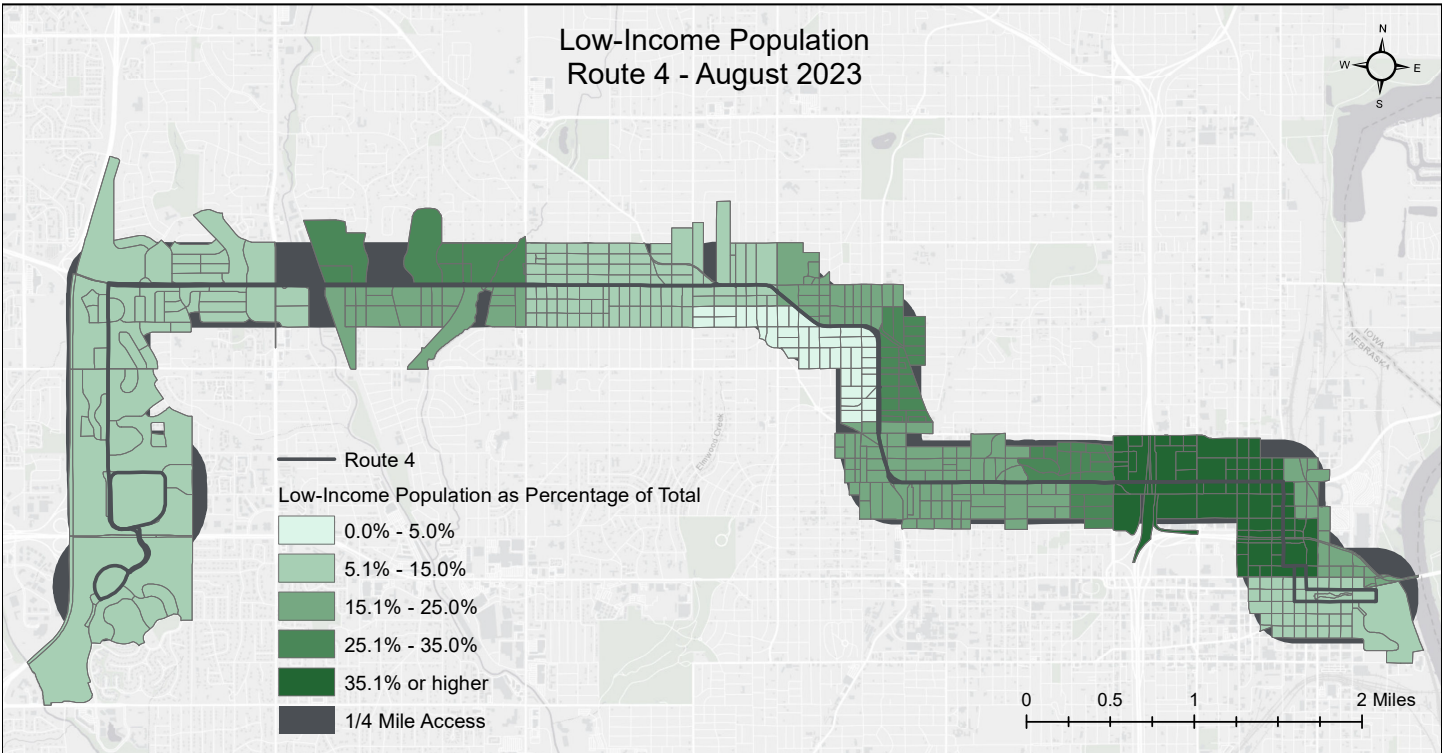
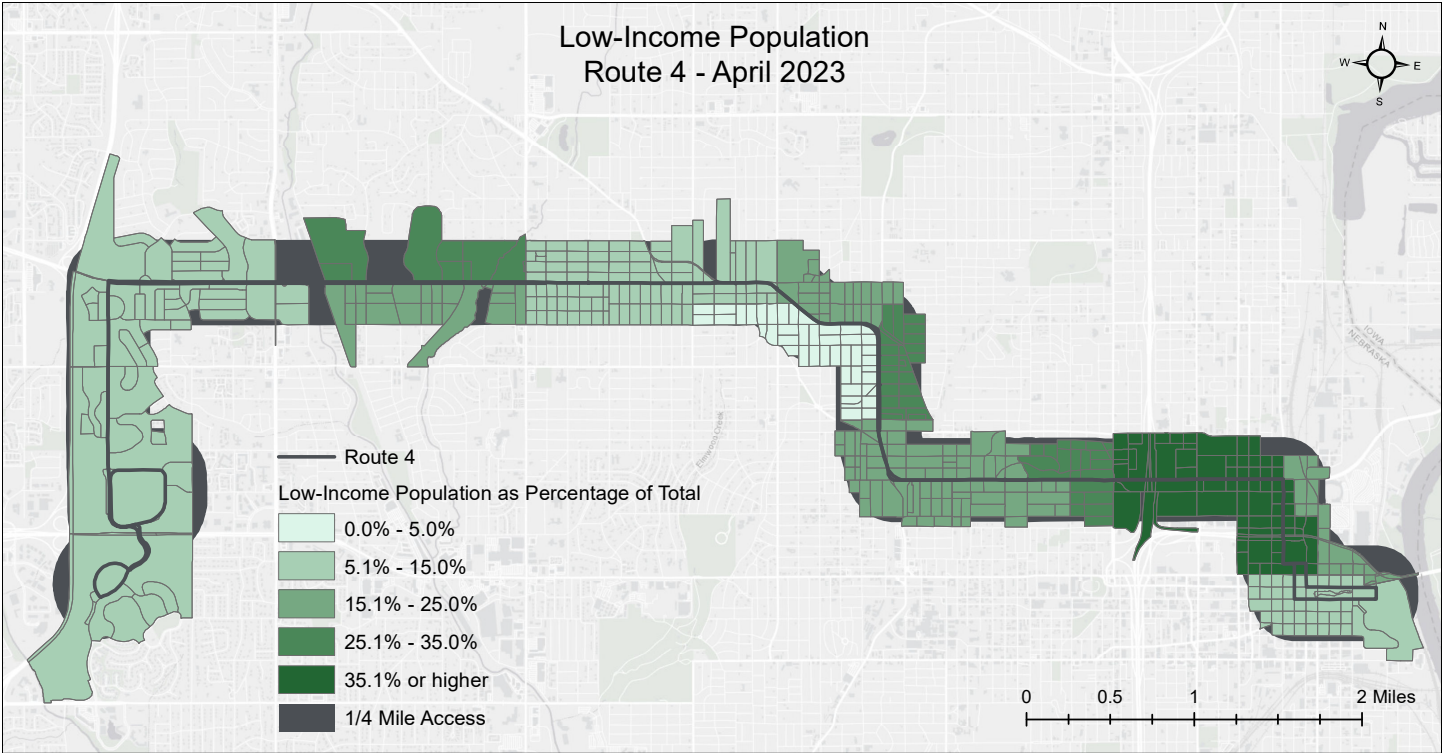
**Figure 1.3**

	Type of Change	Total Population	Non-Low-Income Population	Percentage Non-Low-Income	Low-Income Population	Percentage Low-Income
Frequency	Increase	29,063	24,051	82.75%	5,012	17.25%

**Figure 1.4**

	Type of Change	Minority			Low-Income		
		% of Minority Along Route	% of Minority In Service Area	Higher (+)/ Lower (-) Percentage Than Service Area	% Low-Income Along Route	% Low-Income In Service Area	Higher (+)/ Lower (-) Percentage Than Service Area
Frequency	Increase	38.79%	35.36%	3.43%	17.25%	11.86%	5.40%





## Route 11

### Proposal

- Mid-day interline with Route 30 (Weekdays)

### Demographic Analysis

#### Minority Population

The minority population calculation compares the percentage of affected minorities within a quarter mile of existing Route 11 to Metro's existing Service Area minority population of 35.36%. *Refer to Figures 1.1 and 1.2.*

#### Low-Income Population

The low-income population calculation compares the percentage of affected low-income individuals within a quarter mile of existing Route 11 alignment to Metro's existing Service Area low-income population of 11.86%. *Refer to Figures 1.1 and 1.3.*

**Figure 1.1**

	Total Population	Percentage Minority	Percentage Low-Income
Metro Service Area	477,942	35.36%	11.86%
Existing Route 11	21,243	33.72%	16.17%

**Figure 1.2**

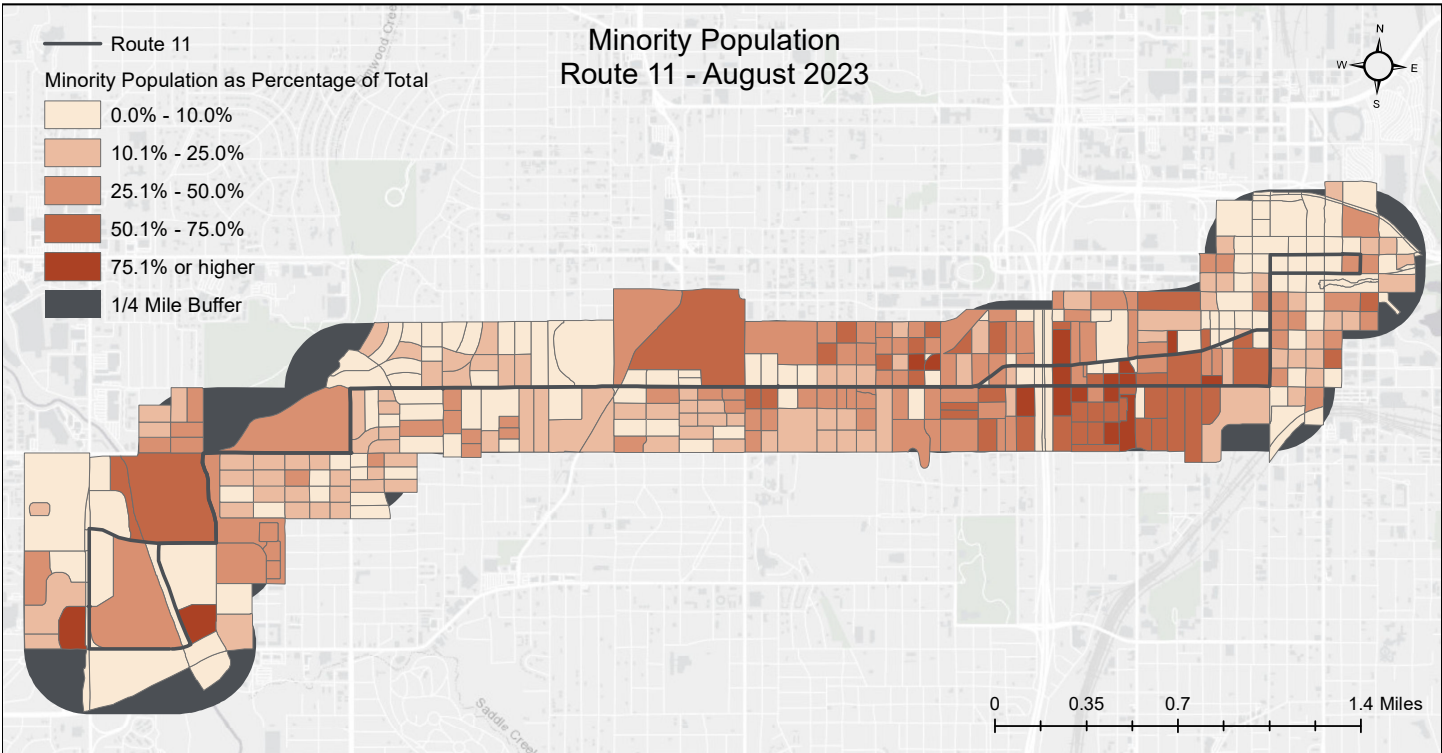
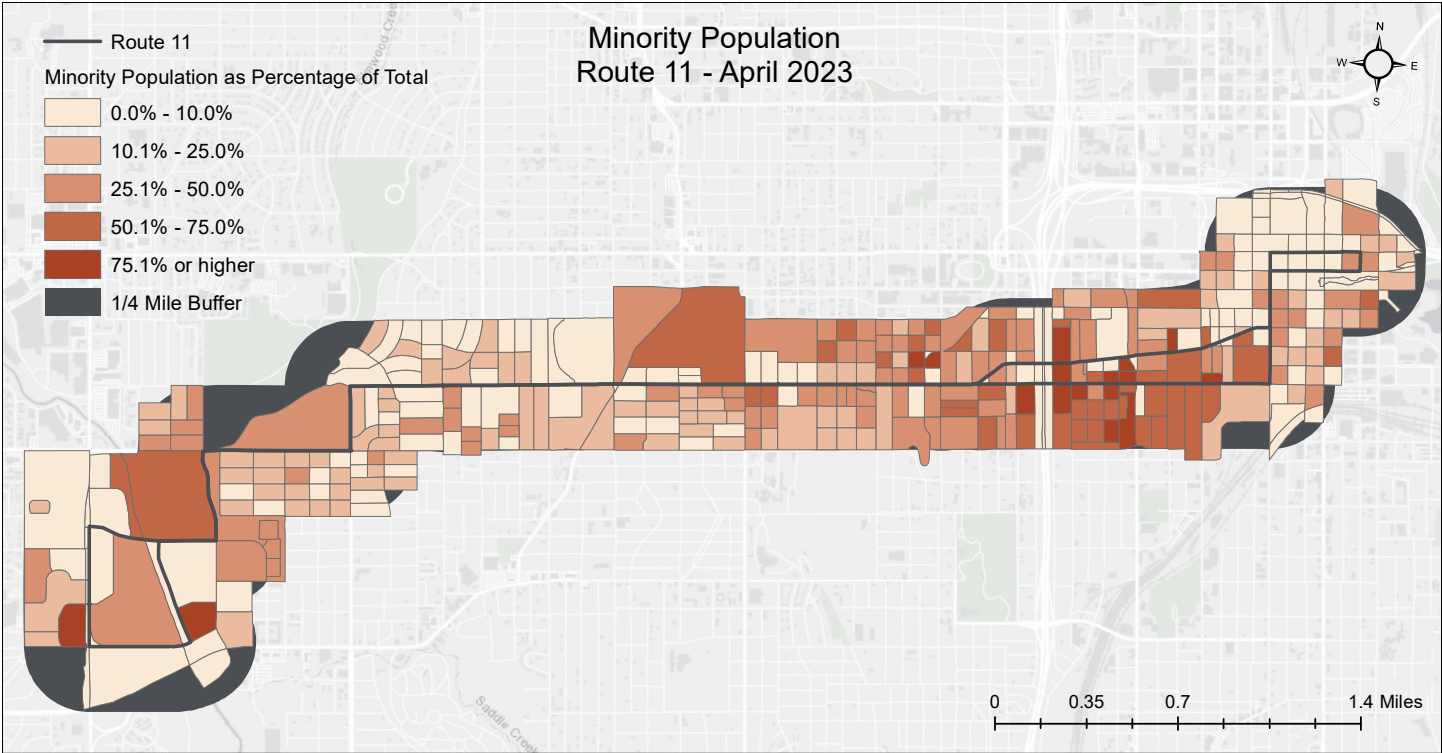
	Type of Change	Total Population	Non-Minority Population	Percentage Non-Minority	Minority Population	Percentage Minority
Additional Trips	Interline	21,243	14,079	66.28%	7,164	33.72%

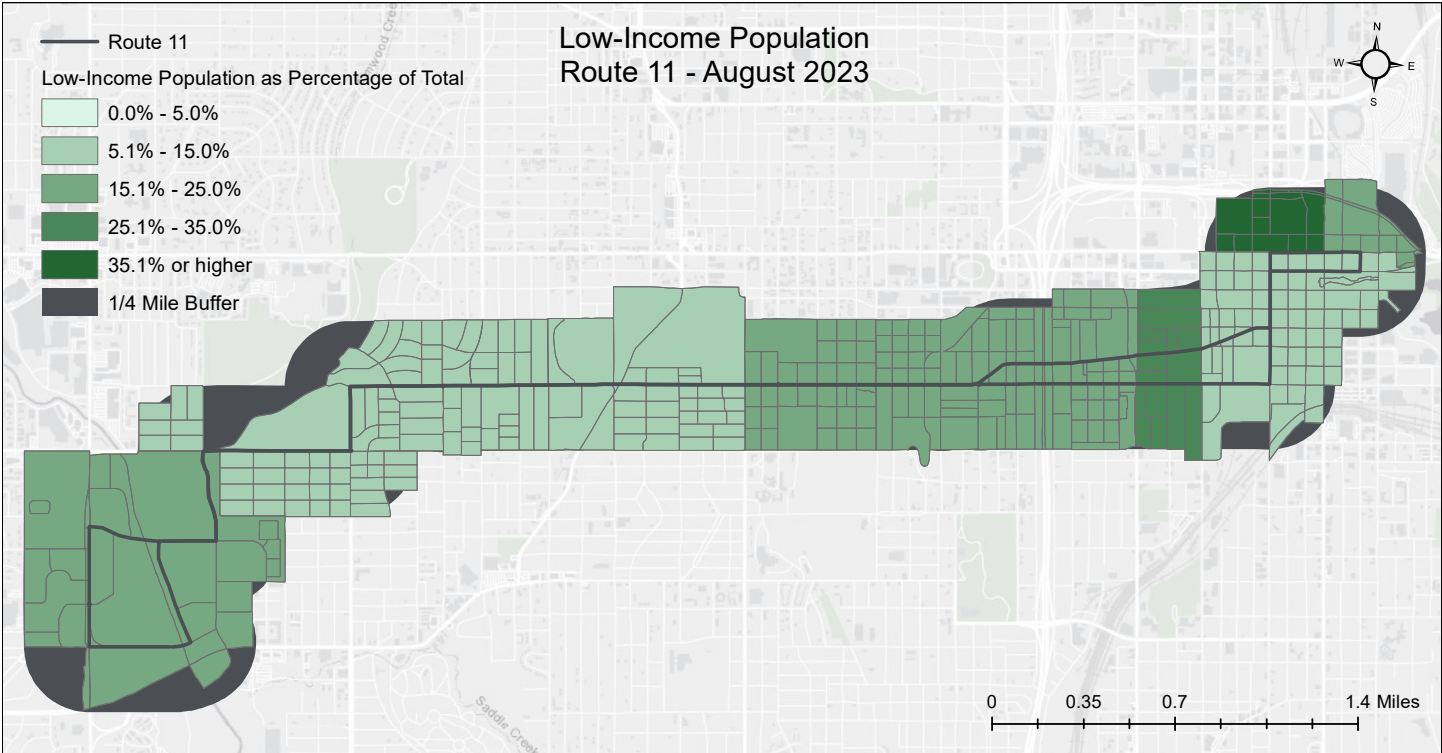
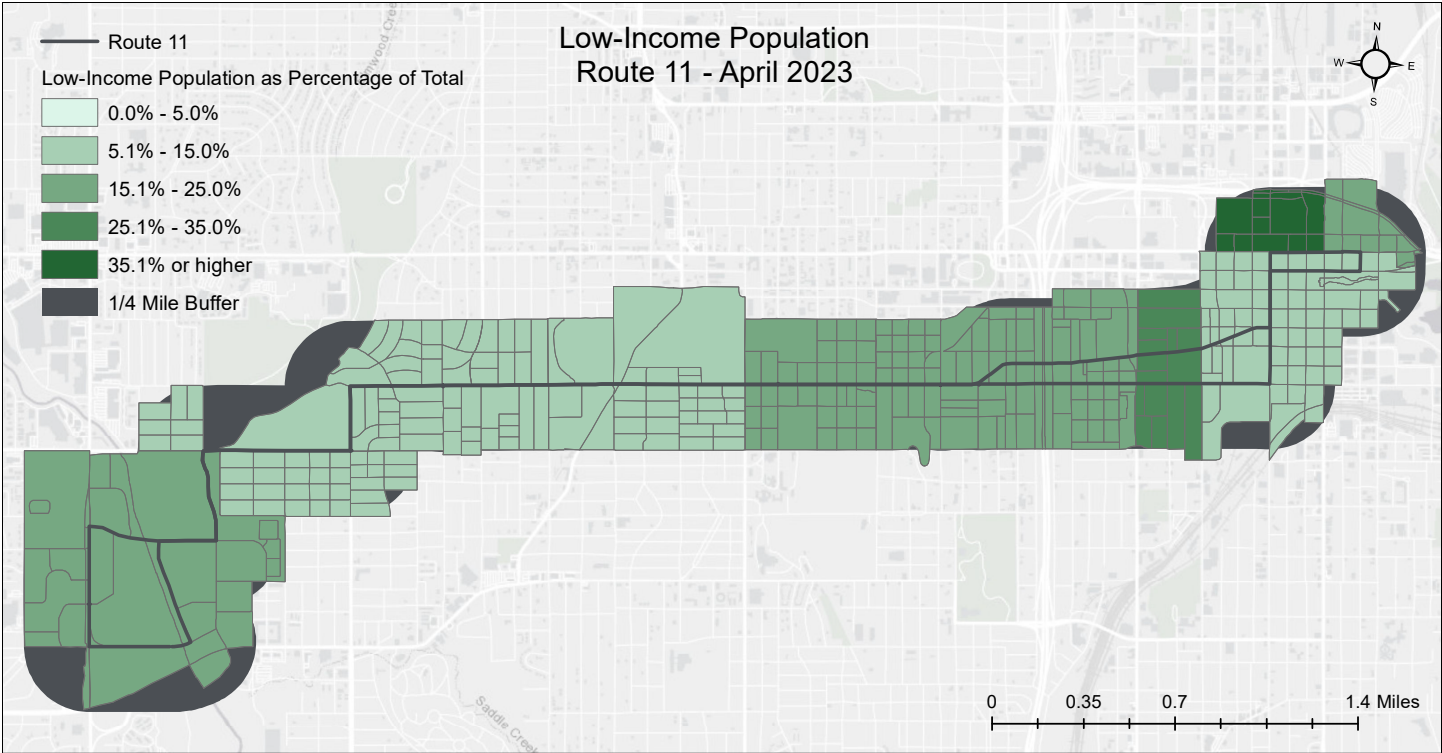
**Figure 1.3**

	Type of Change	Total Population	Non-Low-Income Population	Percentage Non-Low-Income	Low-Income Population	Percentage Low-Income
Additional Trips	Interline	21,243	17,808	83.83%	3,435	16.17%

**Figure 1.4**

	Type of Change	Minority			Low-Income		
		% of Minority Along Route	% of Minority In Service Area	Higher (+)/ Lower (-) Percentage Than Service Area	% Low-Income Along Route	% Low-Income In Service Area	Higher (+)/ Lower (-) Percentage Than Service Area
Additional Trips	Interline	33.72%	35.36%	-1.64%	16.17%	11.86%	4.31%





## Route 15

### Proposal

- Additional evening trip from Aksarben Transit Center to Downtown

### Demographic Analysis

#### Minority Population

The minority population calculation compares the percentage of affected minorities within a quarter mile of existing Route 15 to Metro's existing Service Area minority population of 35.36%. Refer to Figures 1.1 and 1.2.

#### Low-Income Population

The low-income population calculation compares the percentage of affected low-income individuals within a quarter mile of existing Route 15 alignment to Metro's existing Service Area low-income population of 11.86%. Refer to Figures 1.1 and 1.3.

**Figure 1.1**

	Total Population	Percentage Minority	Percentage Low-Income
Metro Service Area	477,942	35.36%	11.86%
Existing Route 15	27,775	29.19%	13.16%

**Figure 1.2**

	Type of Change	Total Population	Non-Minority Population	Percentage Non-Minority	Minority Population	Percentage Minority
Frequency	Additional trip	27,775	19,667	70.81%	8,108	29.19%

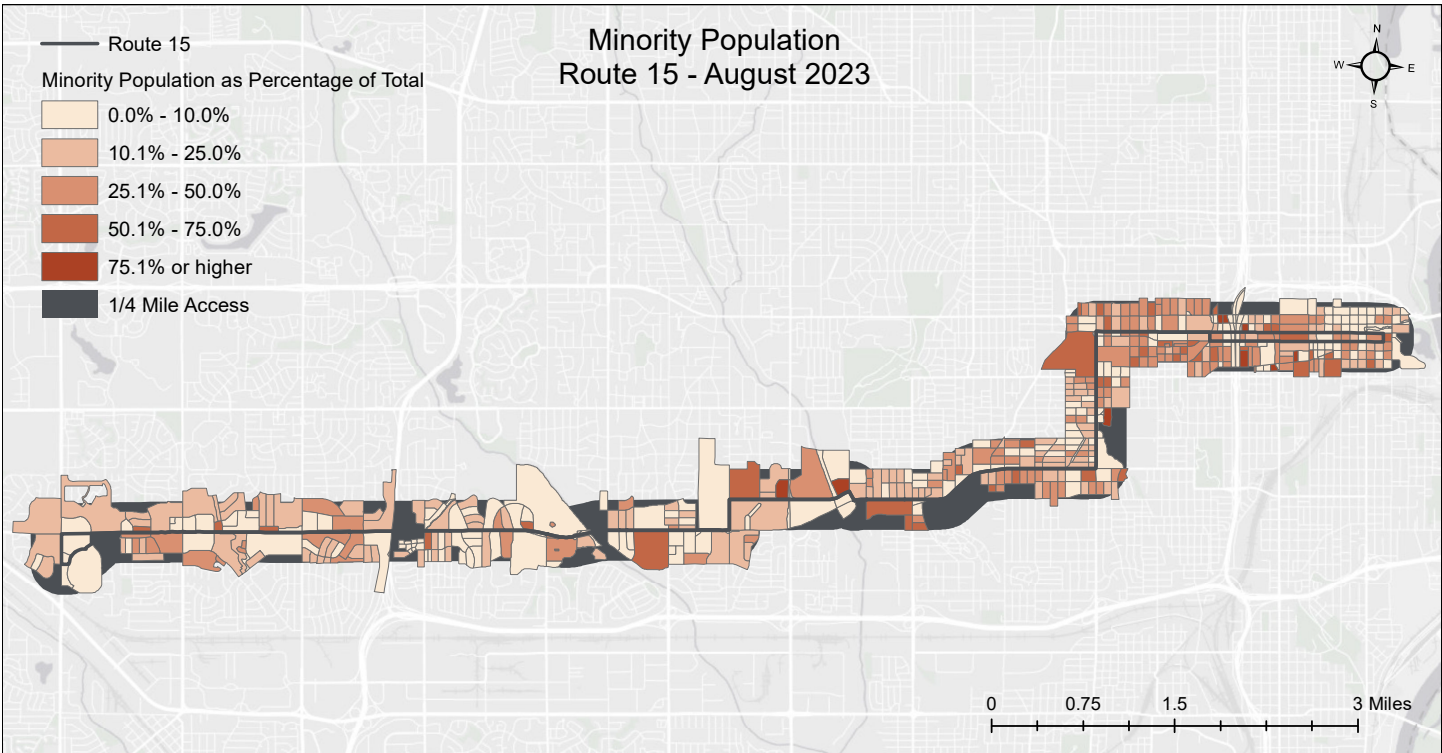
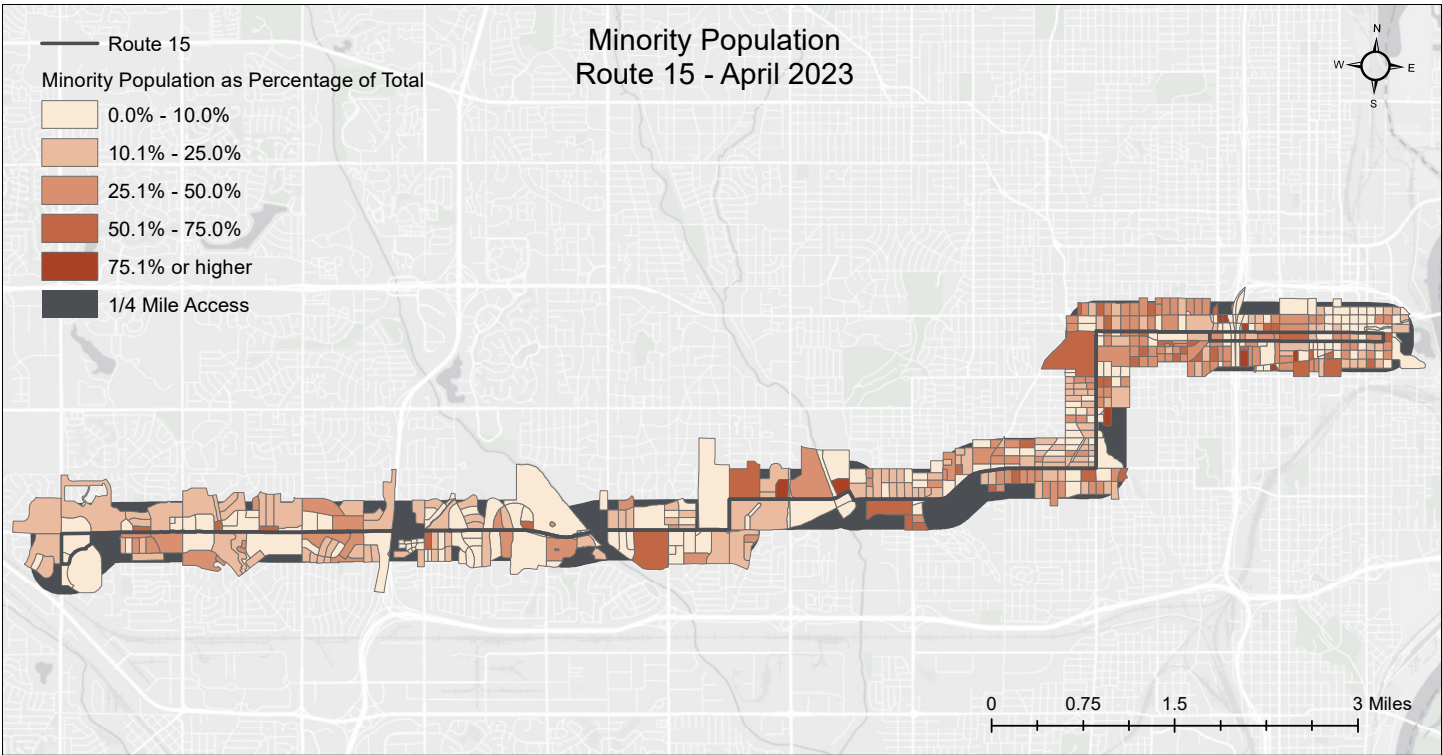
**Figure 1.3**

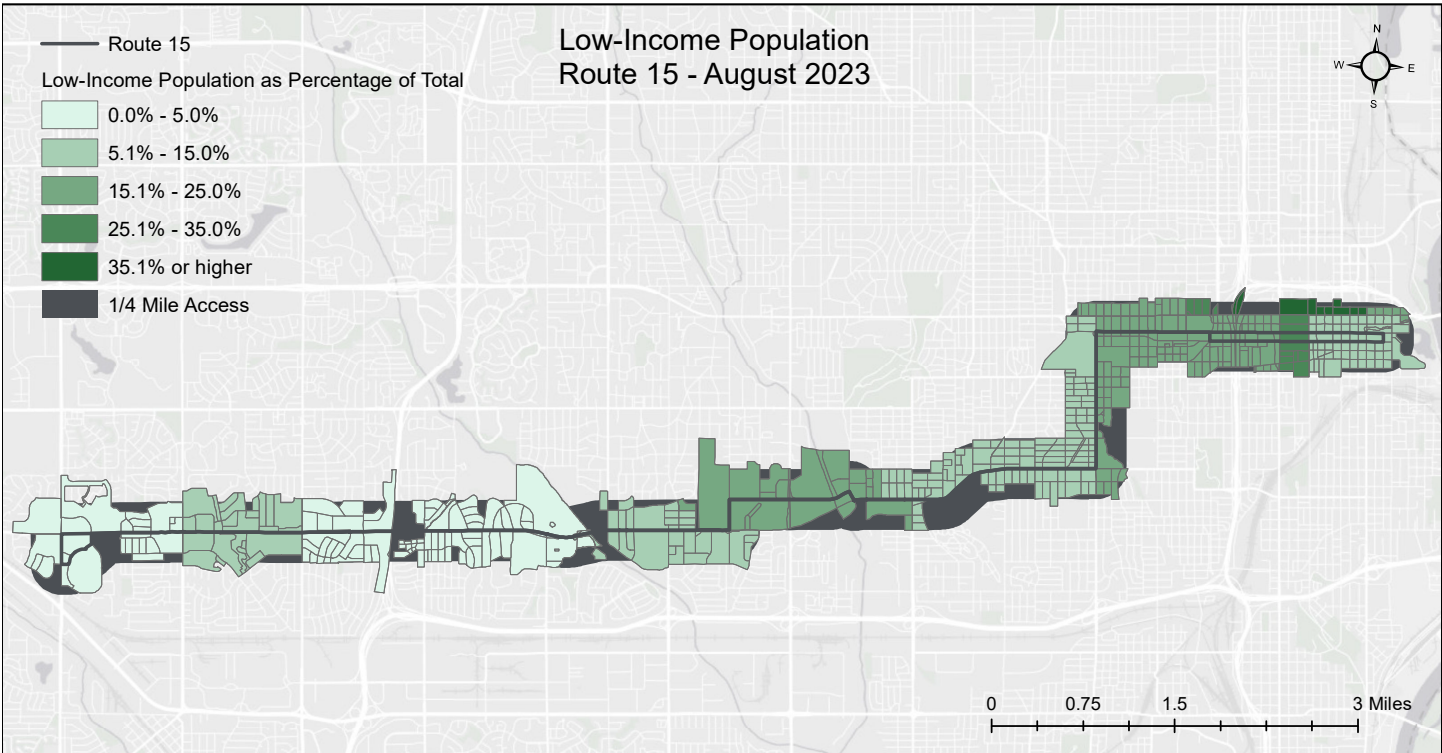
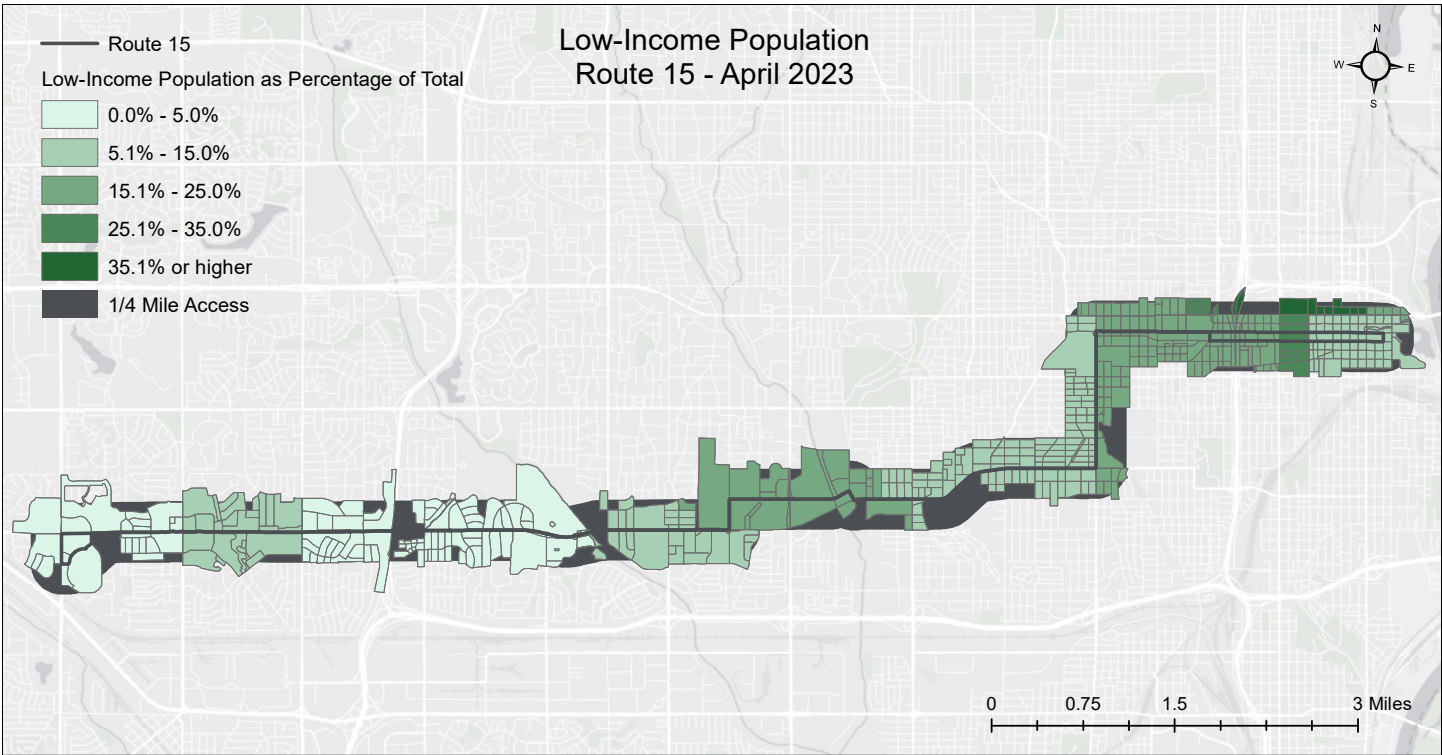
	Type of Change	Total Population	Non-Low-Income Population	Percentage Non-Low-Income	Low-Income Population	Percentage Low-Income
Frequency	Additional trip	27,775	24,169	86.84%	3,606	13.16%

**Figure 1.4**

	Type of Change	Minority			Low-Income		
		% of Minority Along Route	% of Minority In Service Area	Higher (+)/ Lower (-) Percentage Than Service Area	% Low-Income Along Route	% Low-Income In Service Area	Higher (+)/ Lower (-) Percentage Than Service Area
Frequency	Additional trip	29.19%	35.36%	-6.17%	13.16%	11.86%	1.30%







## Route 16

### Proposal

- Extended service (Peak Service Weekdays)

### Demographic Analysis

#### Minority Population

The minority population calculation compares the percentage of affected minorities within a quarter mile of existing Route 16 to Metro's existing Service Area minority population of 35.36%. Refer to Figures 1.1 and 1.2.

#### Low-Income Population

The low-income population calculation compares the percentage of affected low-income individuals within a quarter mile of existing Route 16 alignment to Metro's existing Service Area low-income population of 11.86%. Refer to Figures 1.1 and 1.3.

**Figure 1.1**

	Total Population	Percentage Minority	Percentage Low-Income
Metro Service Area	477,942	35.36%	11.86%
Existing Route 16	6,849	52.29%	25.39%

**Figure 1.2**

	Type of Change	Total Population	Non-Minority Population	Percentage Non-Minority	Minority Population	Percentage Minority
Frequency	Extended service	6,849	3,275	47.82%	3,581	52.29%

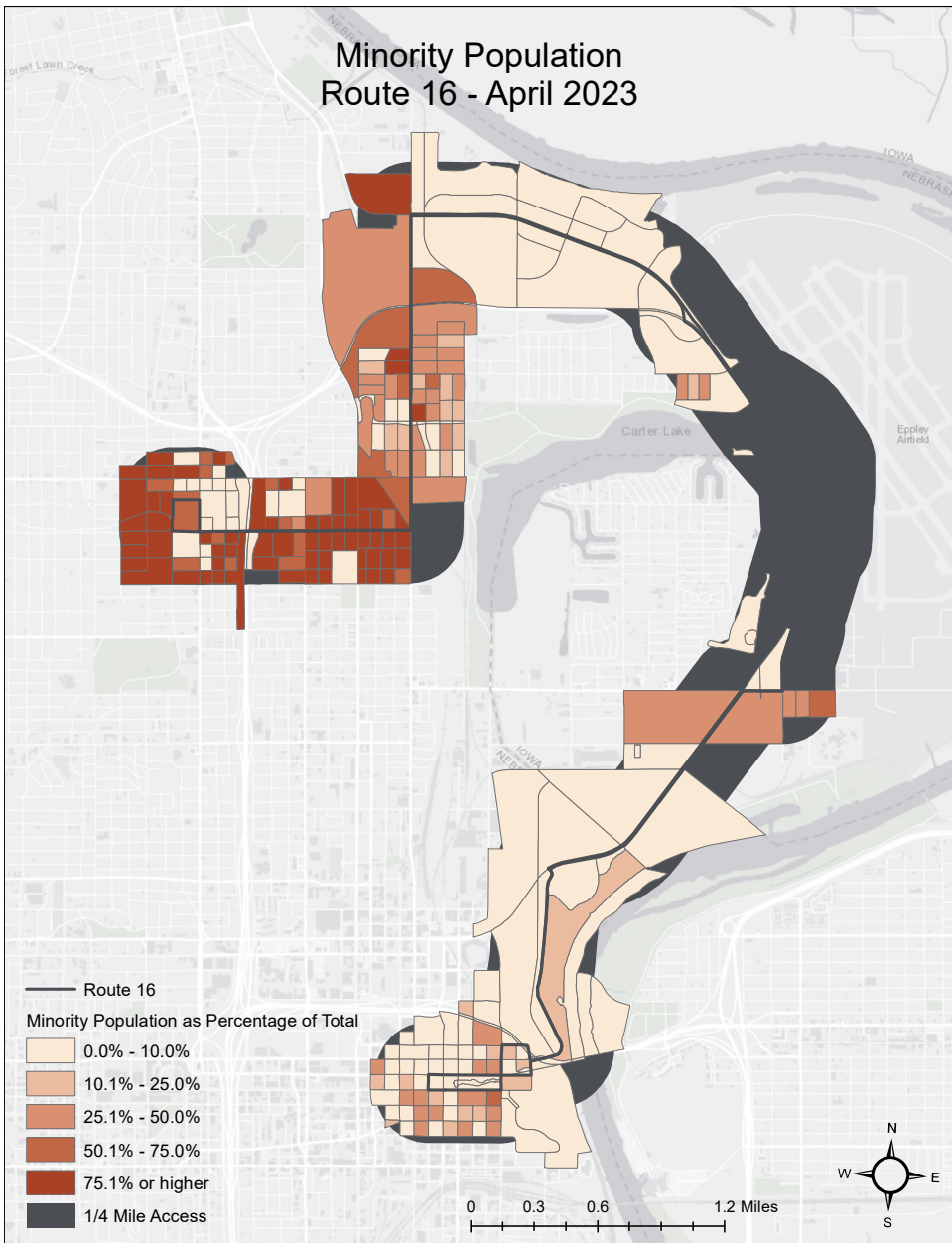
**Figure 1.3**

	Type of Change	Total Population	Non-Low-Income Population	Percentage Non-Low-Income	Low-Income Population	Percentage Low-Income
Frequency	Extended service	6,849	5,110	74.61%	1,739	25.39%

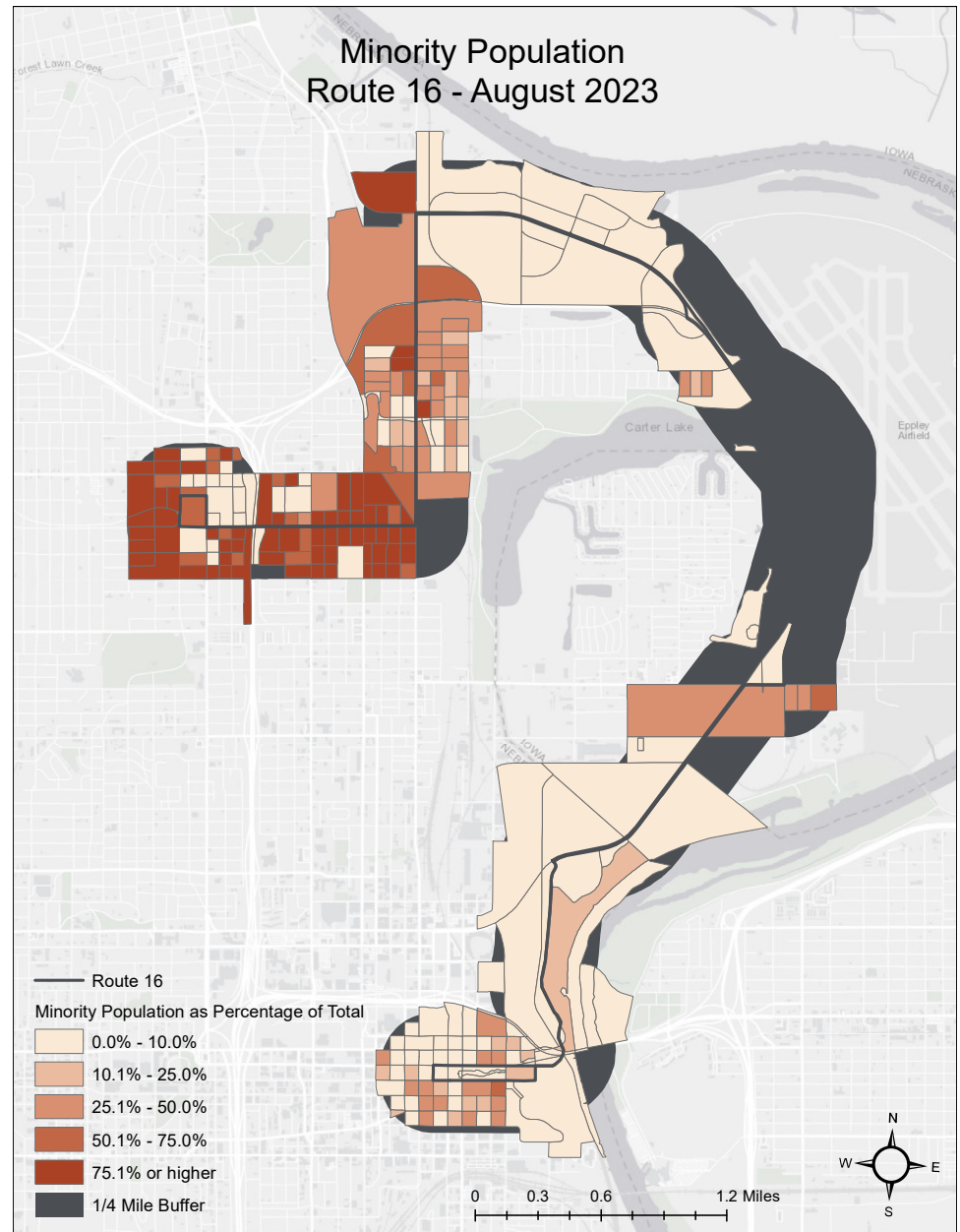
**Figure 1.4**

	Type of Change	Minority			Low-Income		
		% of Minority Along Route	% of Minority In Service Area	Higher (+)/ Lower (-) Percentage Than Service Area	% Low-Income Along Route	% Low-Income In Service Area	Higher (+)/ Lower (-) Percentage Than Service Area
Frequency	Extended service	52.29%	35.36%	16.93%	25.39%	11.86%	13.53%

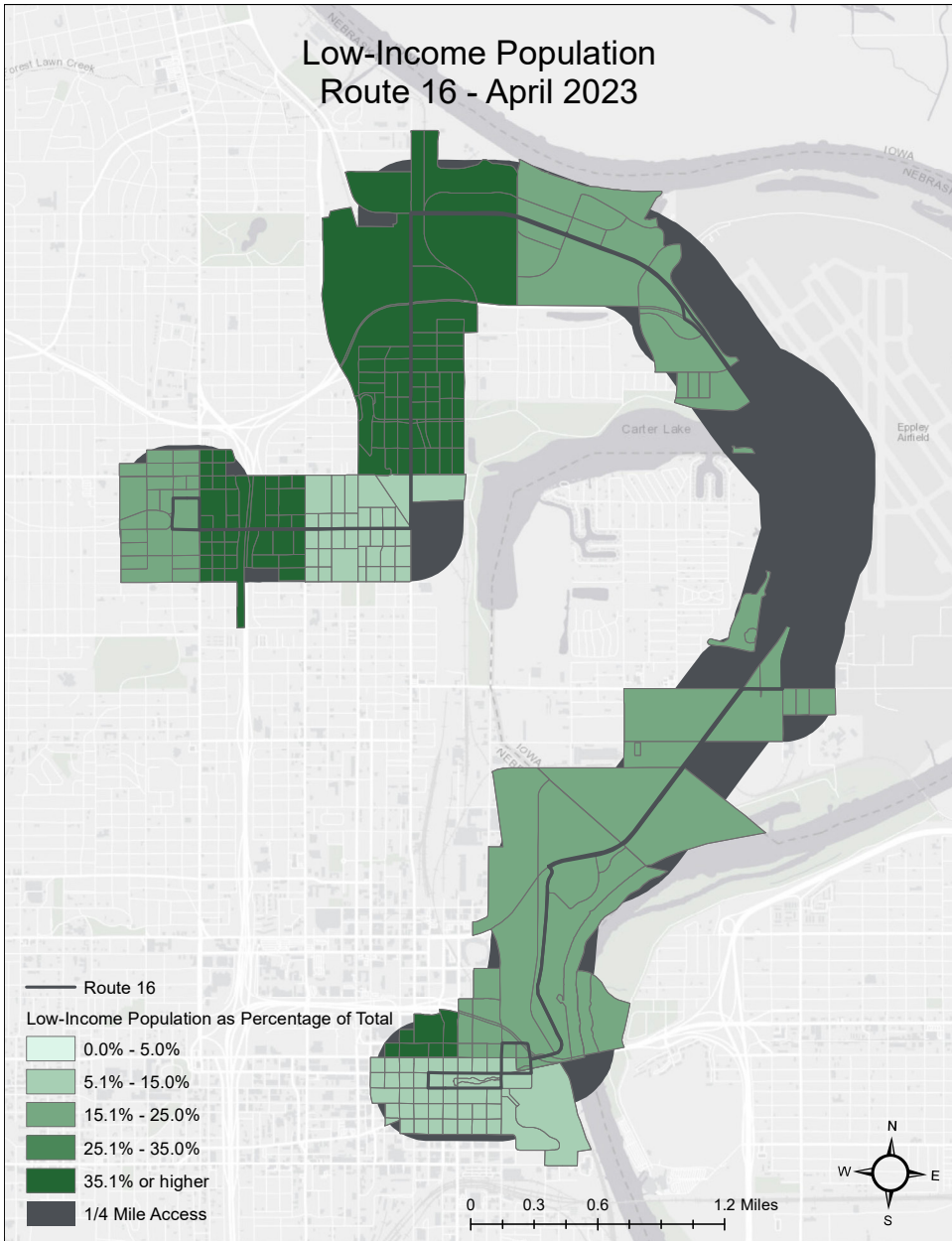
Minority Population  
Route 16 - April 2023



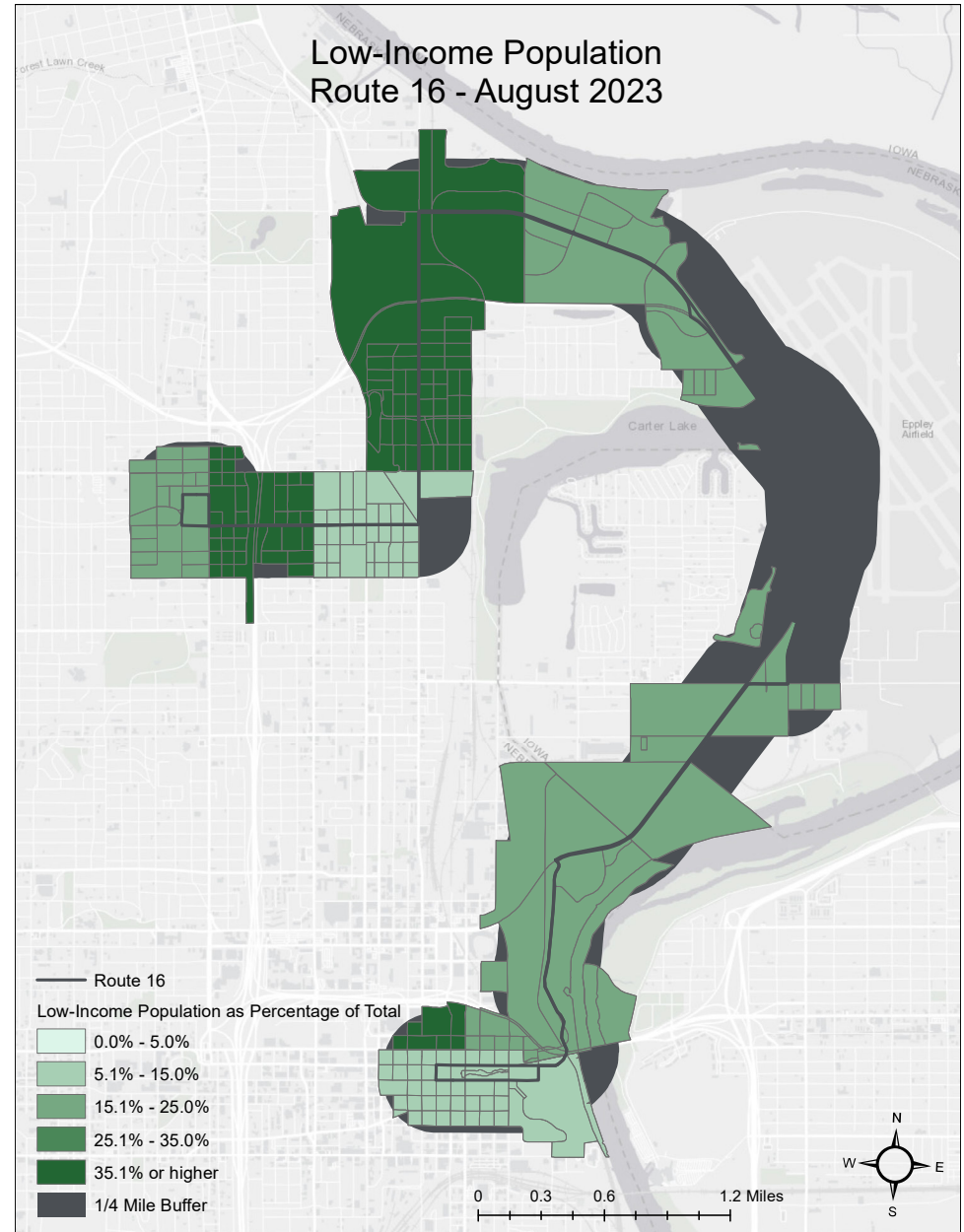
Minority Population  
Route 16 - August 2023



Low-Income Population  
Route 16 - April 2023



Low-Income Population  
Route 16 - August 2023



## Route 24

### Proposal

- Timepoint adjustments

### Demographic Analysis

#### **Minority Population**

The minority population calculation compares the percentage of affected minorities within a quarter mile of existing Route 24 to Metro's existing Service Area minority population of 35.36%. *Refer to Figures 1.1 and 1.2.*

#### **Low-Income Population**

The low-income population calculation compares the percentage of affected low-income individuals within a quarter mile of existing Route 24 alignment to Metro's existing Service Area low-income population of 11.86%. *Refer to Figures 1.1 and 1.3.*

**Figure 1.1**

	Total Population	Percentage Minority	Percentage Low-Income
Metro Service Area	477,942	35.36%	11.86%
Existing Route 24	27,571	67.62%	27.38%

**Figure 1.2**

	Type of Change	Total Population	Non-Minority Population	Percentage Non-Minority	Minority Population	Percentage Minority
Frequency	Timepoint adjustments	27,571	8,928	32.38%	18,643	67.62%

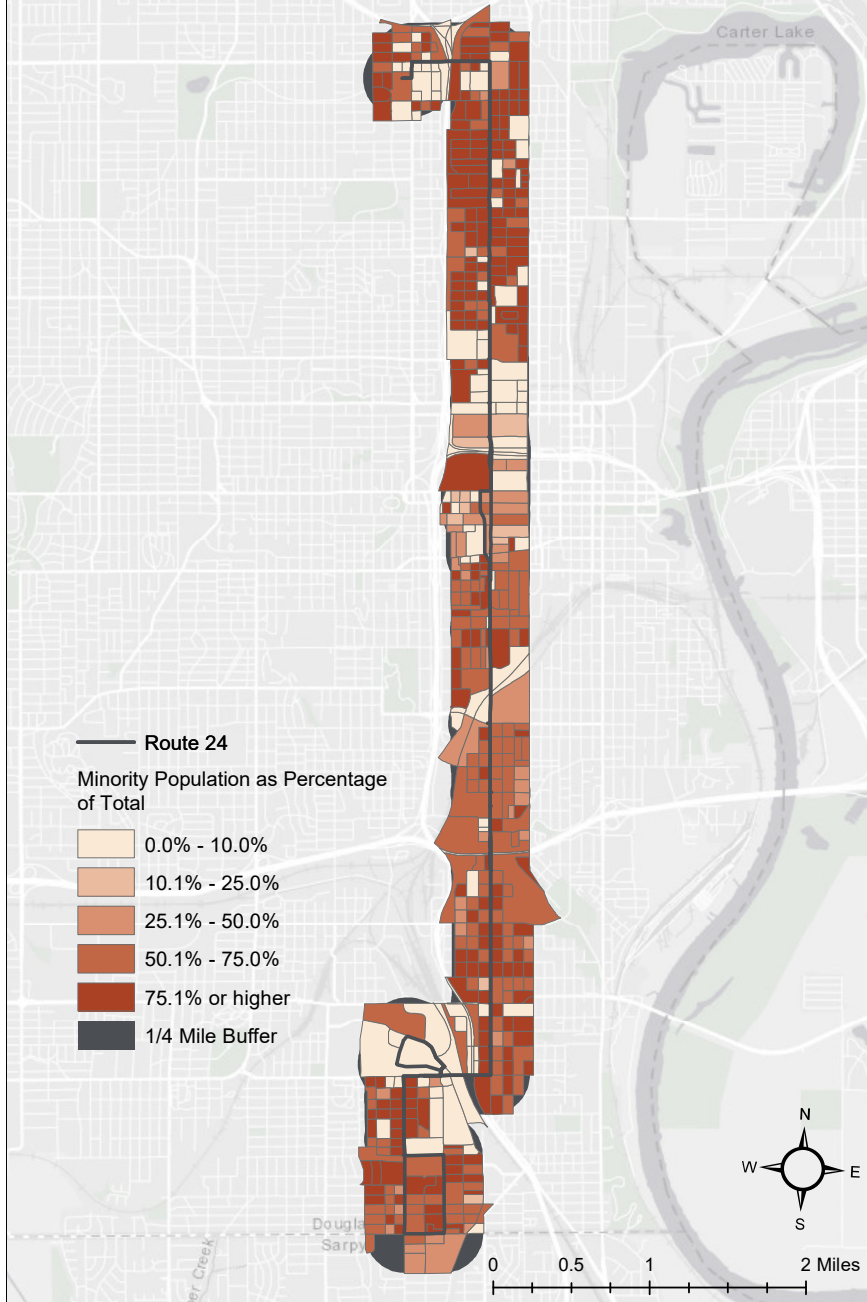
**Figure 1.3**

	Type of Change	Total Population	Non-Low-Income Population	Percentage Non-Low-Income	Low-Income Population	Percentage Low-Income
Frequency	Timepoint adjustments	27,571	20,017	72.62%	7,554	27.38%

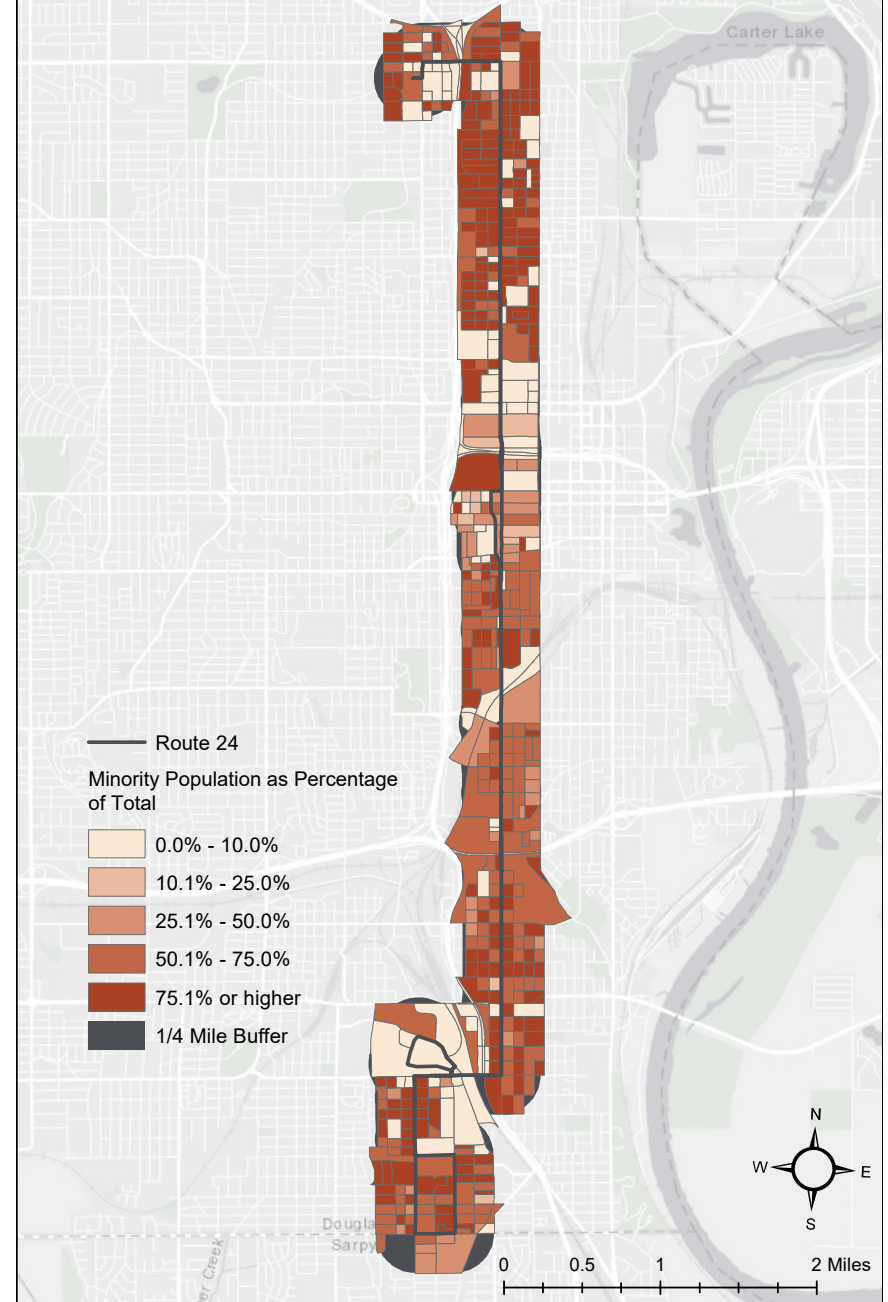
**Figure 1.4**

	Type of Change	Minority			Low-Income		
		% of Minority Along Route	% of Minority In Service Area	Higher (+)/ Lower (-) Percentage Than Service Area	% Low-Income Along Route	% Low-Income In Service Area	Higher (+)/ Lower (-) Percentage Than Service Area
Frequency	Timepoint adjustments	67.62%	35.36%	32.26%	27.38%	11.86%	15.52%

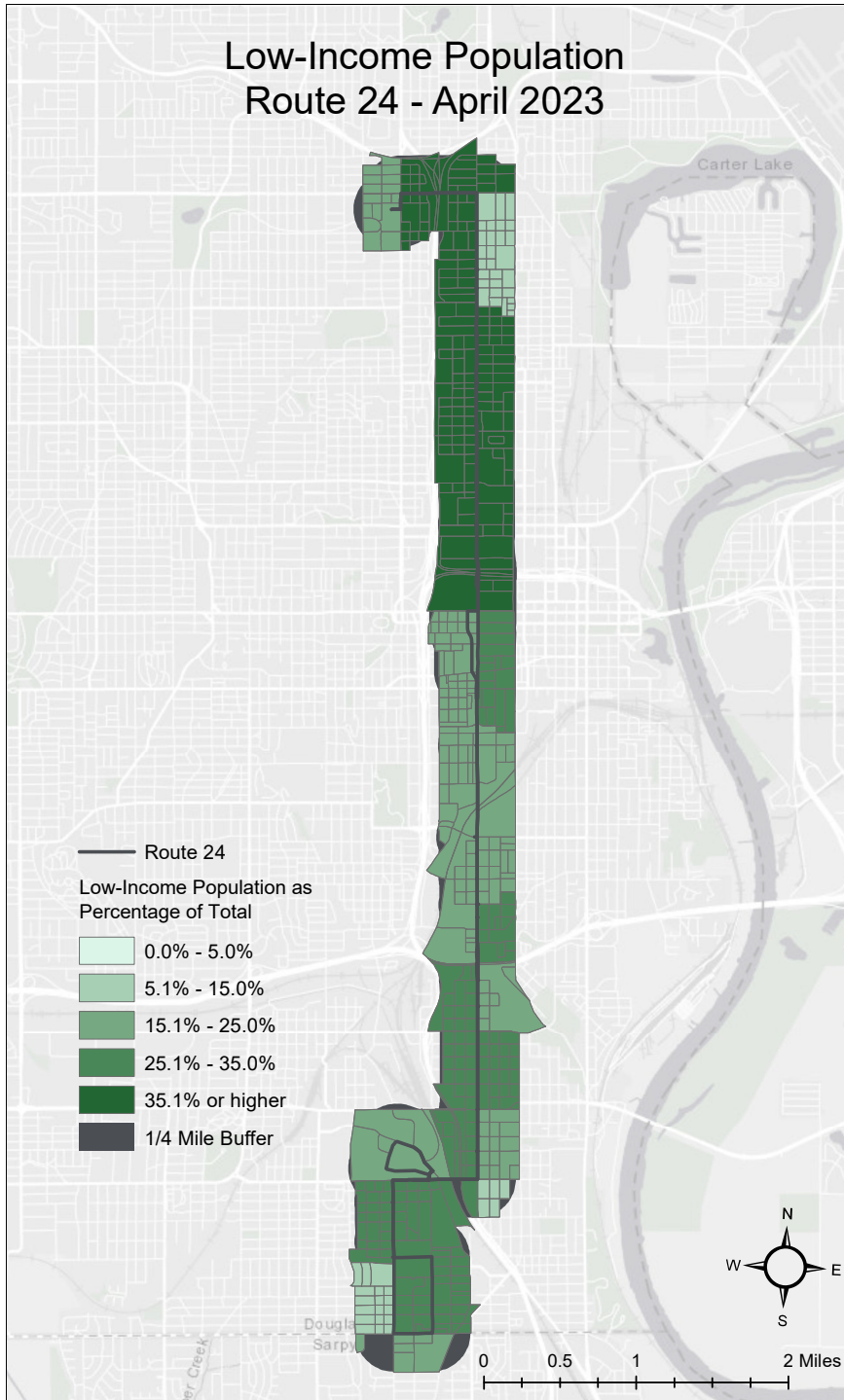
### Minority Population Route 24 - April 2023



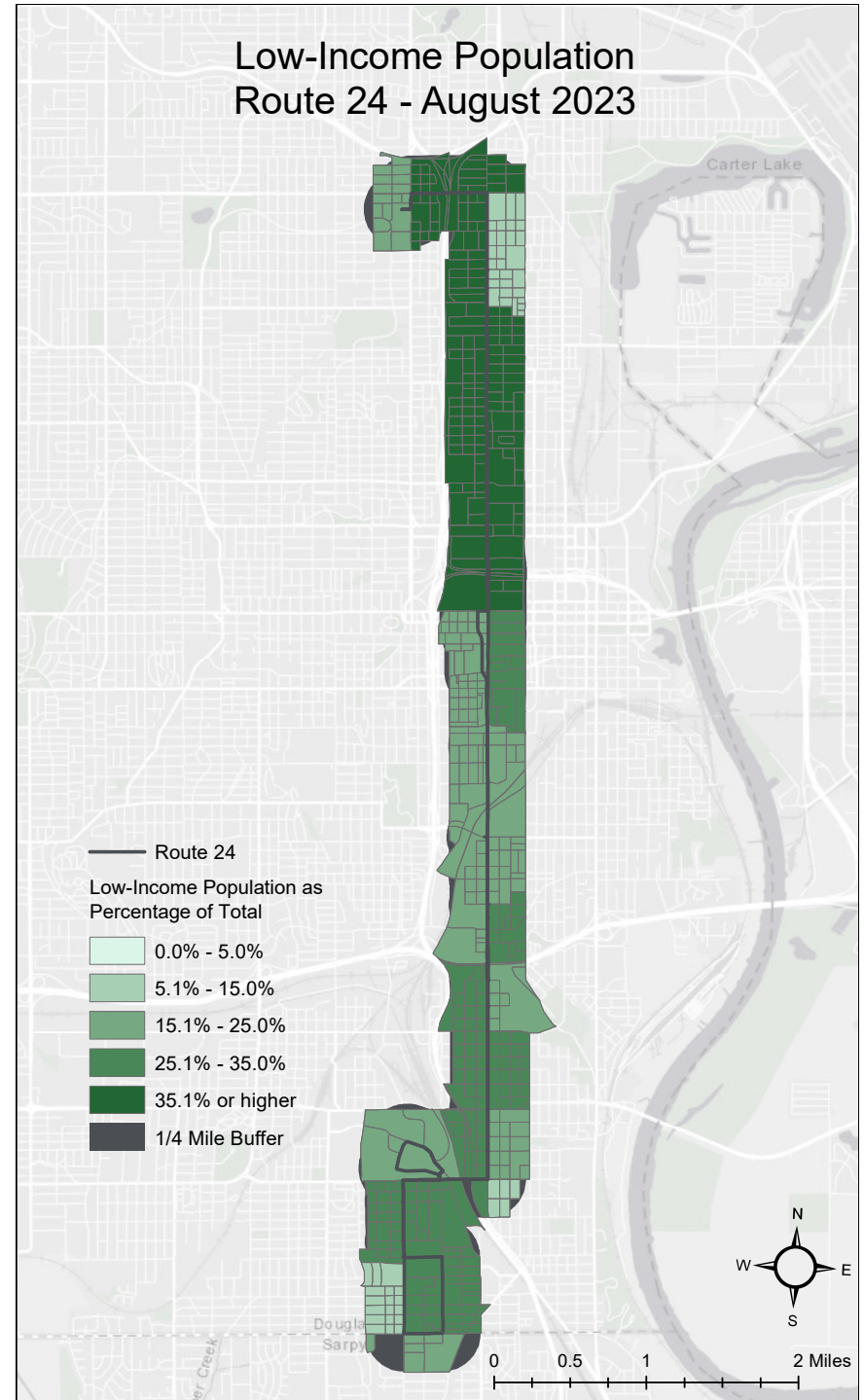
### Minority Population Route 24 - August 2023



Low-Income Population  
Route 24 - April 2023



Low-Income Population  
Route 24 - August 2023





## Route 30

### Proposal

- Mid-day interline with Route 11 (Weekdays)

### Demographic Analysis

#### Minority Population

The minority population calculation compares the percentage of affected minorities within a quarter mile of existing Route 30 to Metro's existing Service Area minority population of 35.36%. Refer to Figures 1.1 and 1.2.

#### Low-Income Population

The low-income population calculation compares the percentage of affected low-income individuals within a quarter mile of existing Route 30 alignment to Metro's existing Service Area low-income population of 11.86%. Refer to Figures 1.1 and 1.3.

**Figure 1.1**

	Total Population	Percentage Minority	Percentage Low-Income
Metro Service Area	477,942	35.36%	11.86%
Existing Route 30	21,441	50.49%	24.22%

**Figure 1.2**

	Type of Change	Total Population	Non-Minority Population	Percentage Non-Minority	Minority Population	Percentage Minority
Frequency	Interline	21,441	10,616	49.51%	10,825	50.49%

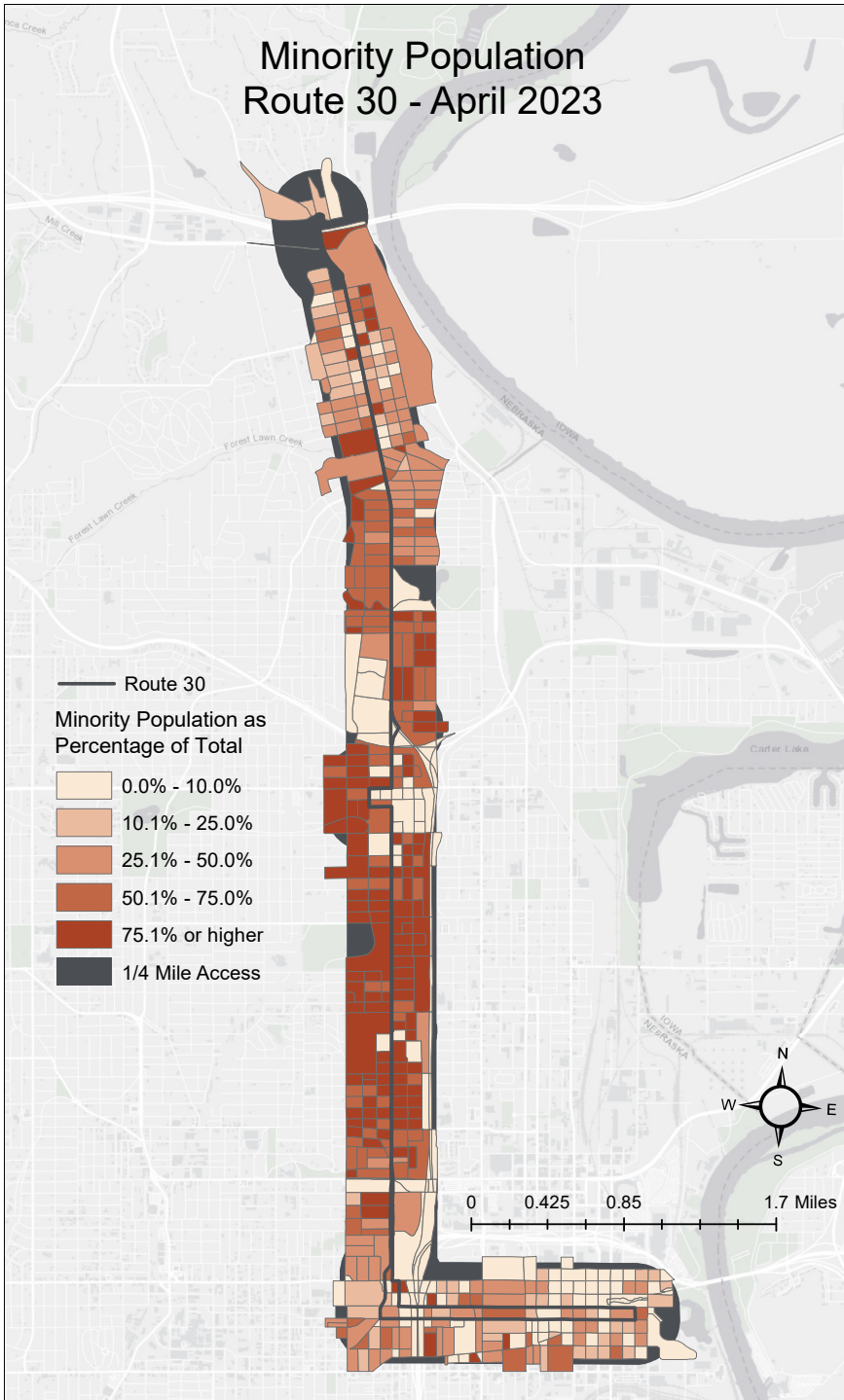
**Figure 1.3**

	Type of Change	Total Population	Non-Low-Income Population	Percentage Non-Low-Income	Low-Income Population	Percentage Low-Income
Frequency	Interline	21,441	16,247	75.78%	5,194	24.22%

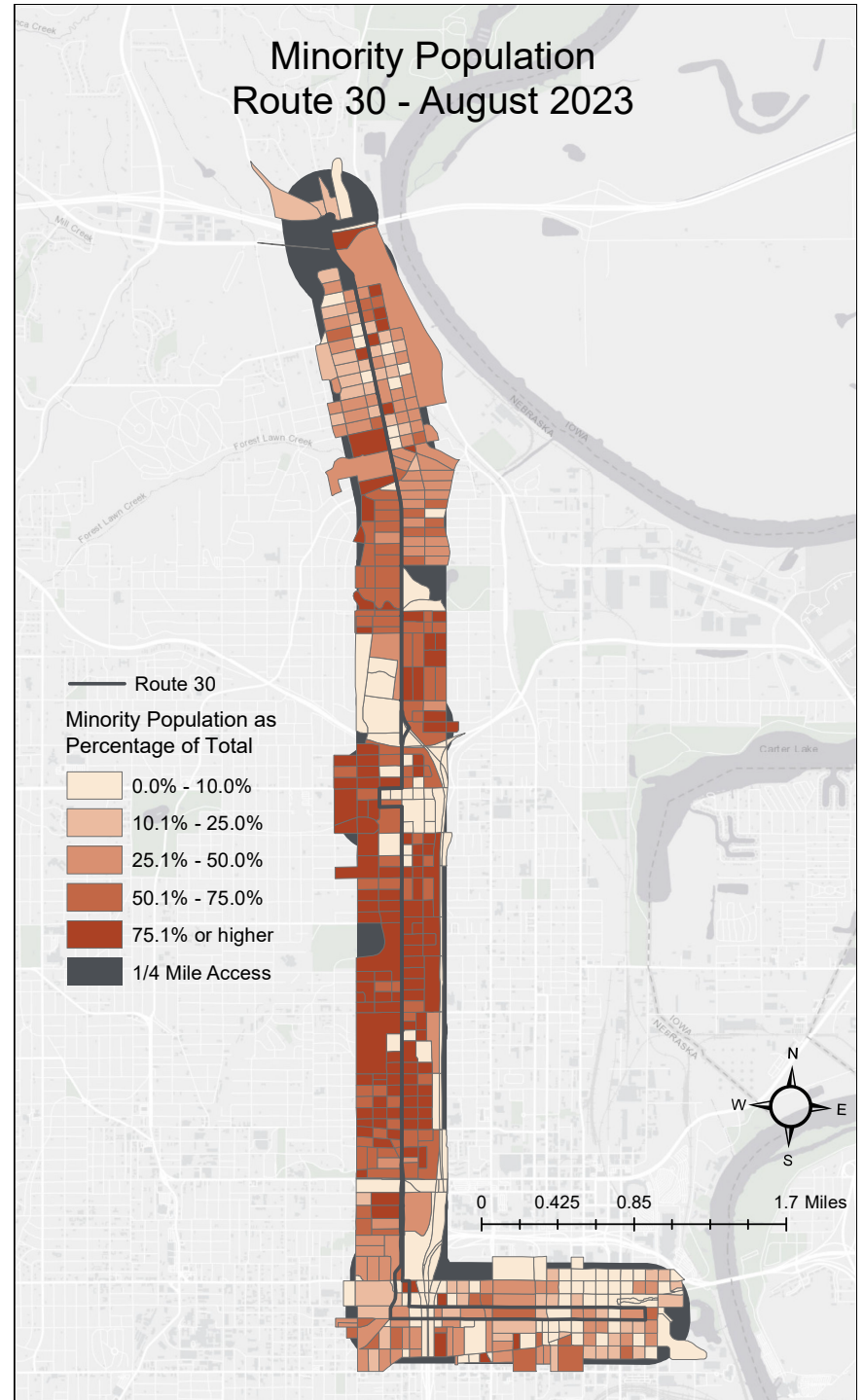
**Figure 1.4**

	Type of Change	Minority			Low-Income		
		% of Minority Along Route	% of Minority In Service Area	Higher (+)/ Lower (-) Percentage Than Service Area	% Low-Income Along Route	% Low-Income In Service Area	Higher (+)/ Lower (-) Percentage Than Service Area
Frequency	Interline	50.49%	35.36%	15.13%	24.22%	11.86%	12.36%

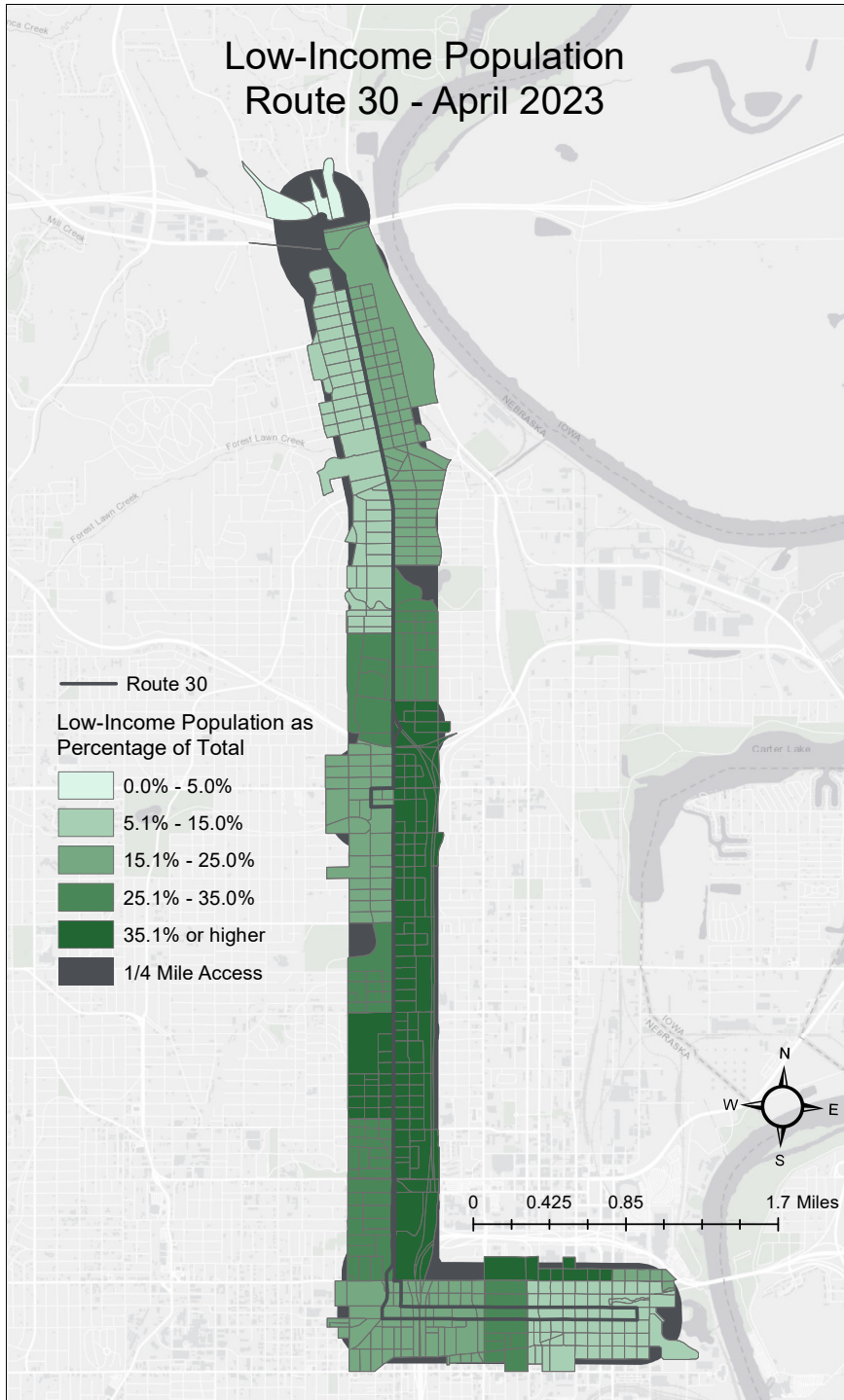
# Minority Population Route 30 - April 2023



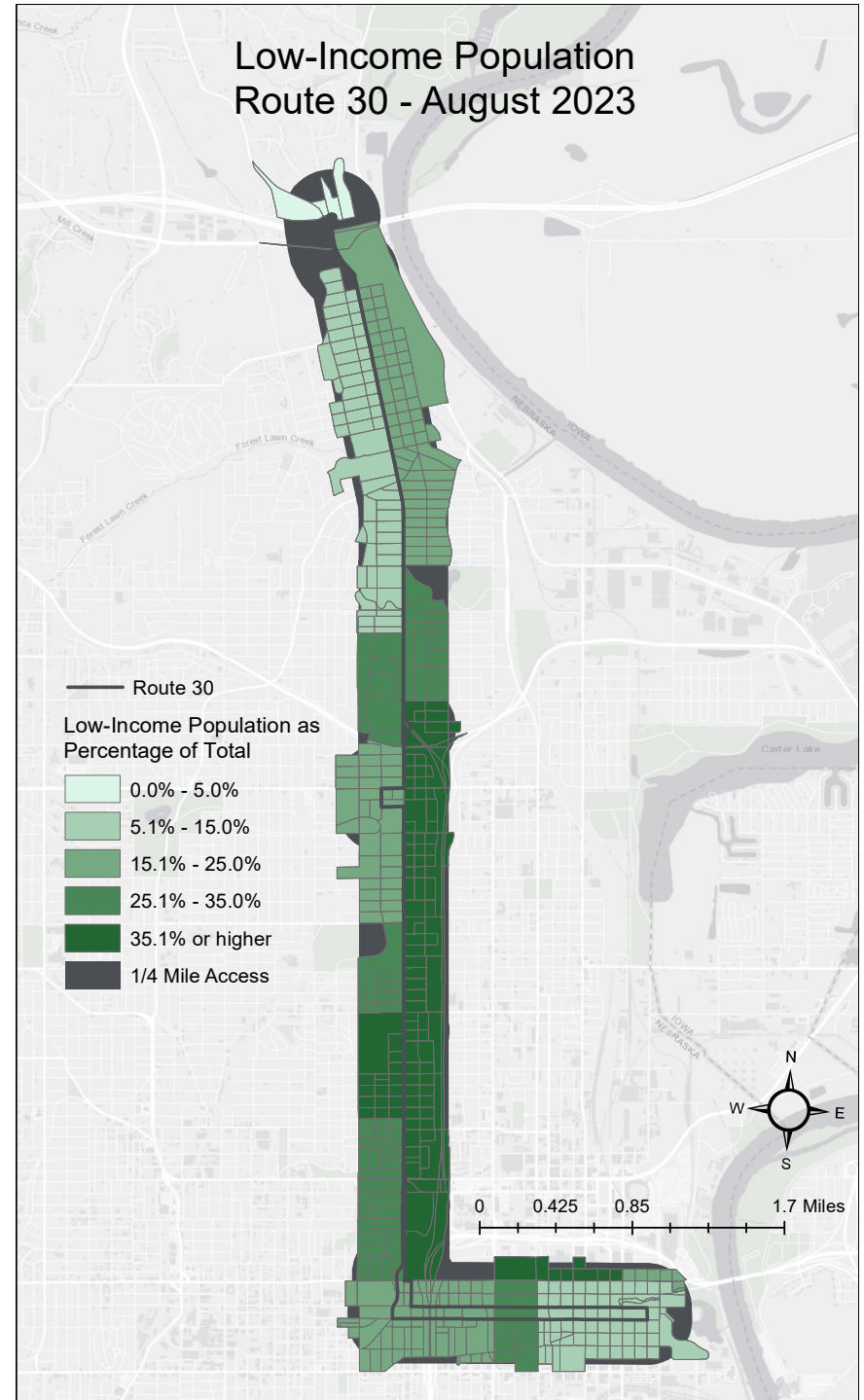
# Minority Population Route 30 - August 2023



### Low-Income Population Route 30 - April 2023



### Low-Income Population Route 30 - August 2023



## Route 55

### Proposal

- Decrease of last evening trip from Aksarben Transit Center to garage

### Demographic Analysis

#### **Minority Population**

The minority population calculation compares the percentage of affected minorities within a quarter mile of existing Route 55 to Metro’s existing Service Area minority population of 35.36%. *Refer to Figures 1.1 and 1.2.*

#### **Low-Income Population**

The low-income population calculation compares the percentage of affected low-income individuals within a quarter mile of existing Route 55 alignment to Metro’s existing Service Area low-income population of 11.86%. *Refer to Figures 1.1 and 1.3.*

**Figure 1.1**

	Total Population	Percentage Minority	Percentage Low-Income
Metro Service Area	477,942	35.36%	11.86%
Existing Route 55	13,207	31.78%	7.64%

**Figure 1.2**

	Type of Change	Total Population	Non-Minority Population	Percentage Non-Minority	Minority Population	Percentage Minority
Frequency	Decreased trip	13,207	9,010	68.22%	4,197	31.78%

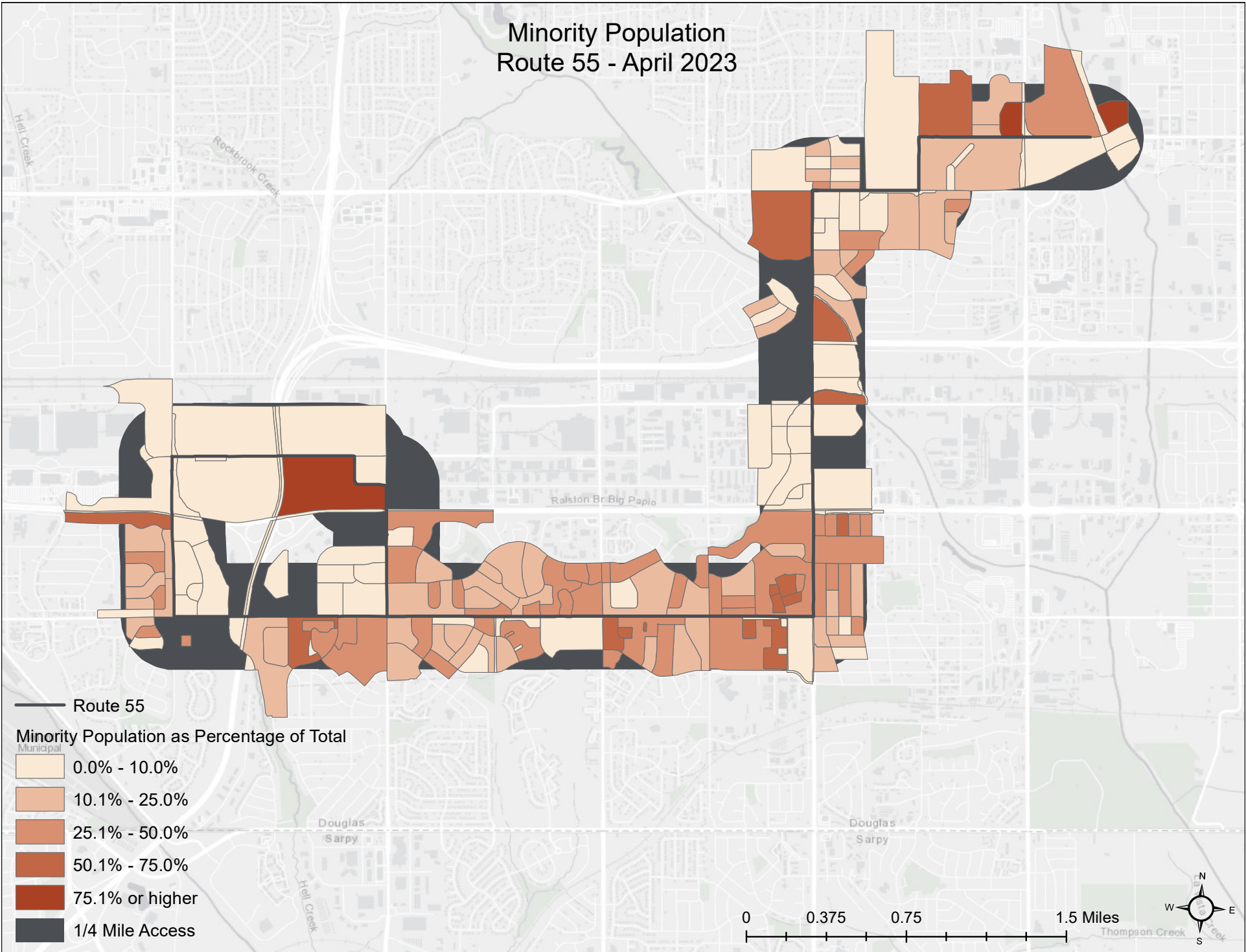
**Figure 1.3**

	Type of Change	Total Population	Non-Low-Income Population	Percentage Non-Low-Income	Low-Income Population	Percentage Low-Income
Frequency	Decreased trip	13,207	12,198	92.36%	1,009	7.64%

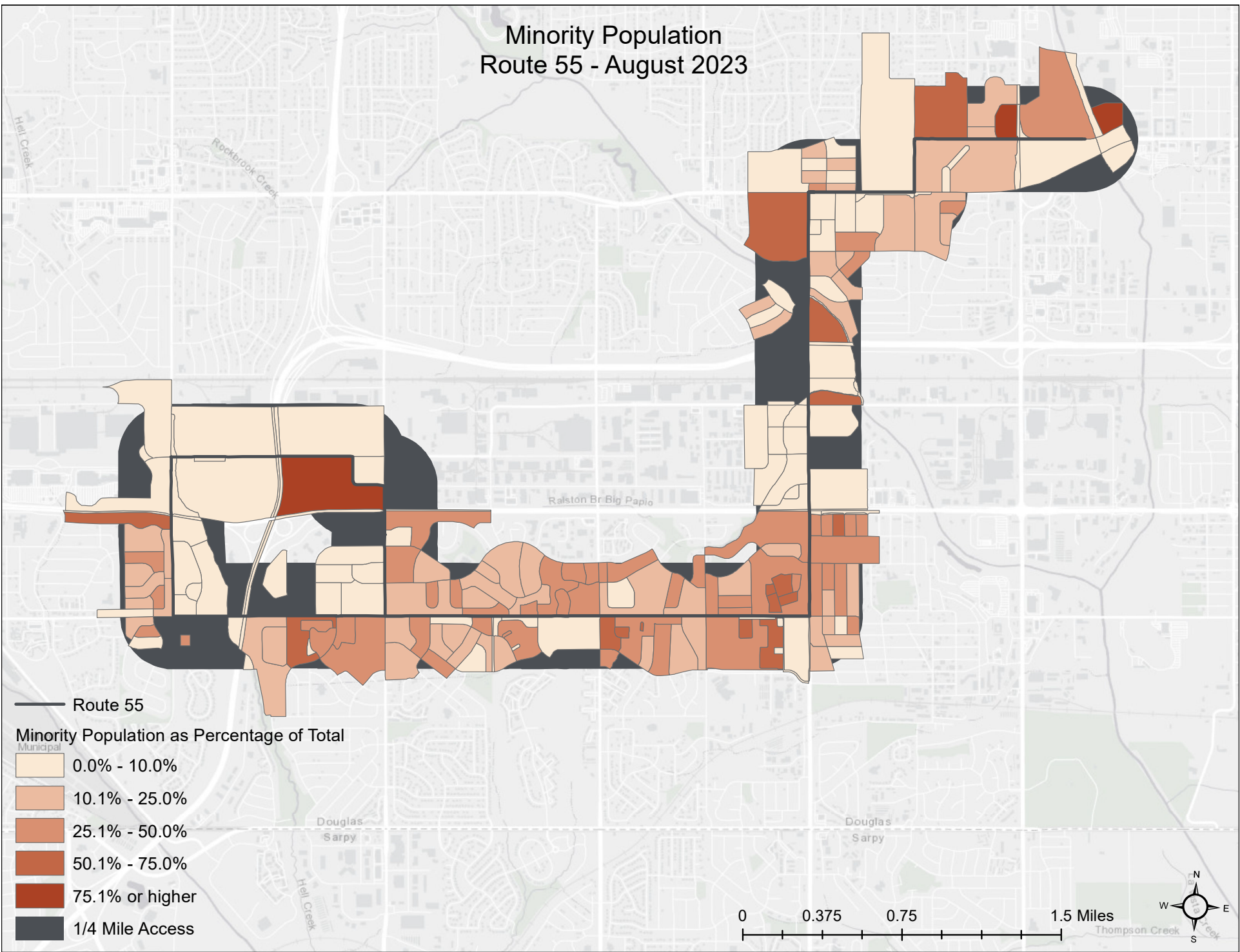
**Figure 1.4**

	Type of Change	Minority			Low-Income		
		% of Minority Along Route	% of Minority In Service Area	Higher (+)/ Lower (-) Percentage Than Service Area	% Low-Income Along Route	% Low-Income In Service Area	Higher (+)/ Lower (-) Percentage Than Service Area
Frequency	Decreased trip	31.78%	35.36%	-3.58%	7.64%	11.86%	-4.22%

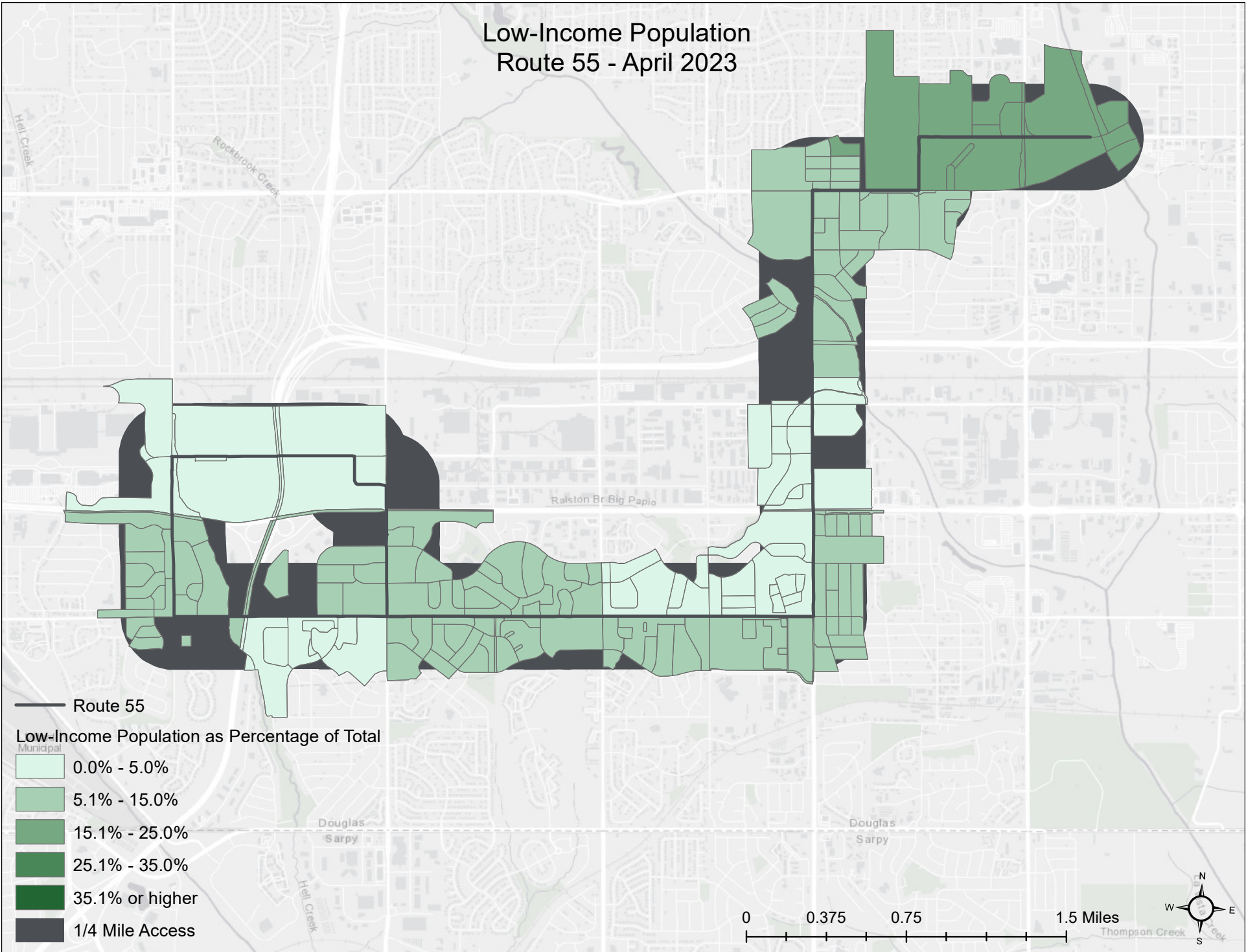
# Minority Population Route 55 - April 2023



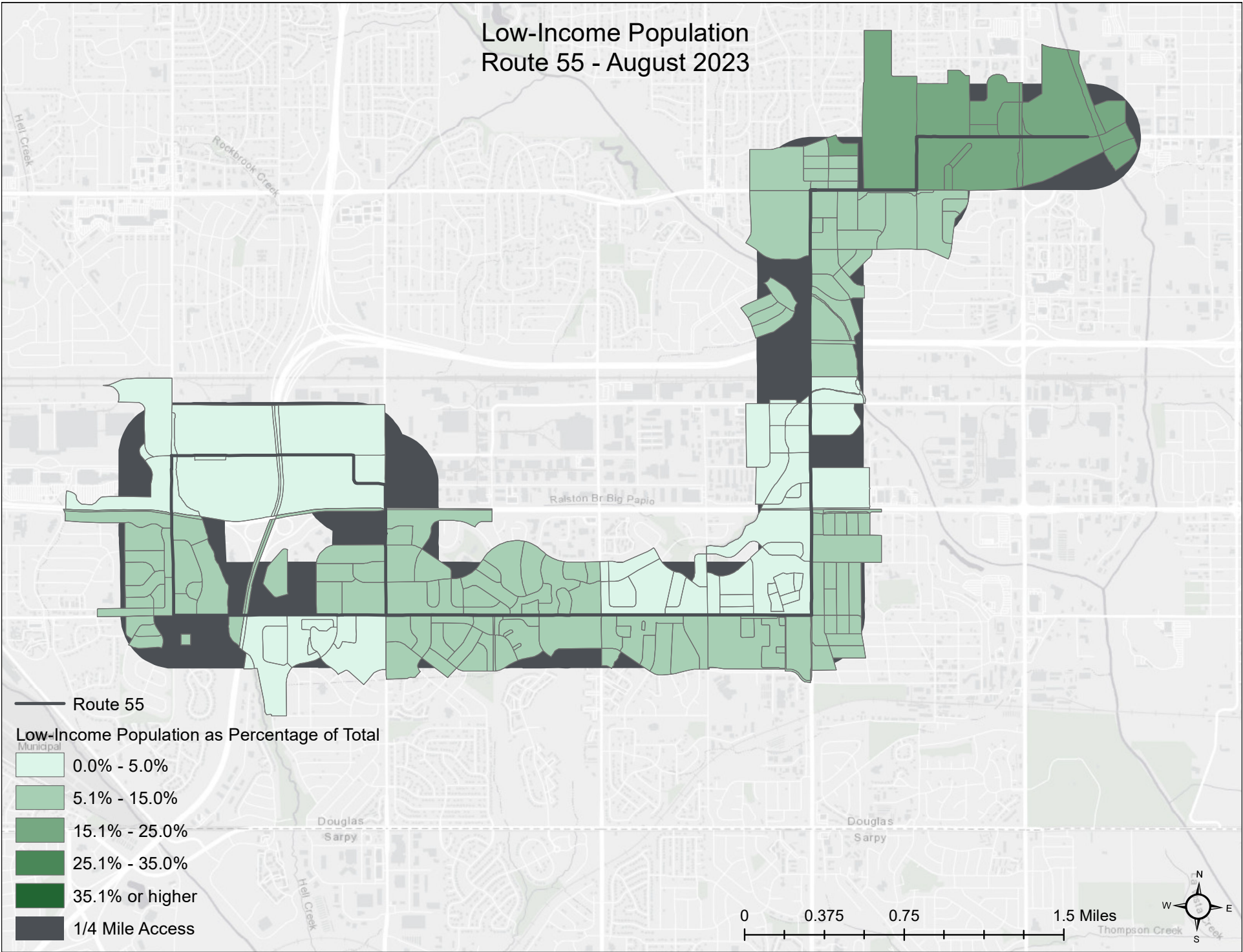
# Minority Population Route 55 - August 2023



# Low-Income Population Route 55 - April 2023



# Low-Income Population Route 55 - August 2023





## Route 93

### Proposal

- Downtown routing change (Weekdays)

### Demographic Analysis

#### **Minority Population**

The minority population calculation compares the percentage of affected minorities within a quarter mile of existing Route 93 to Metro's existing Service Area minority population of 35.36%. *Refer to Figures 1.1 and 1.2.*

#### **Low-Income Population**

The low-income population calculation compares the percentage of affected low-income individuals within a quarter mile of existing Route 93 alignment to Metro's existing Service Area low-income population of 11.86%. *Refer to Figures 1.1 and 1.3.*

**Figure 1.1**

	Total Population	Percentage Minority	Percentage Low-Income
Metro Service Area	477,942	35.36%	11.86%
Existing Route 93	26,876	36.97%	15.91%

**Figure 1.2**

	Type of Change	Total Population	Non-Minority Population	Percentage Non-Minority	Minority Population	Percentage Minority
Frequency	Route change	26,876	16,941	63.03%	9,935	36.97%

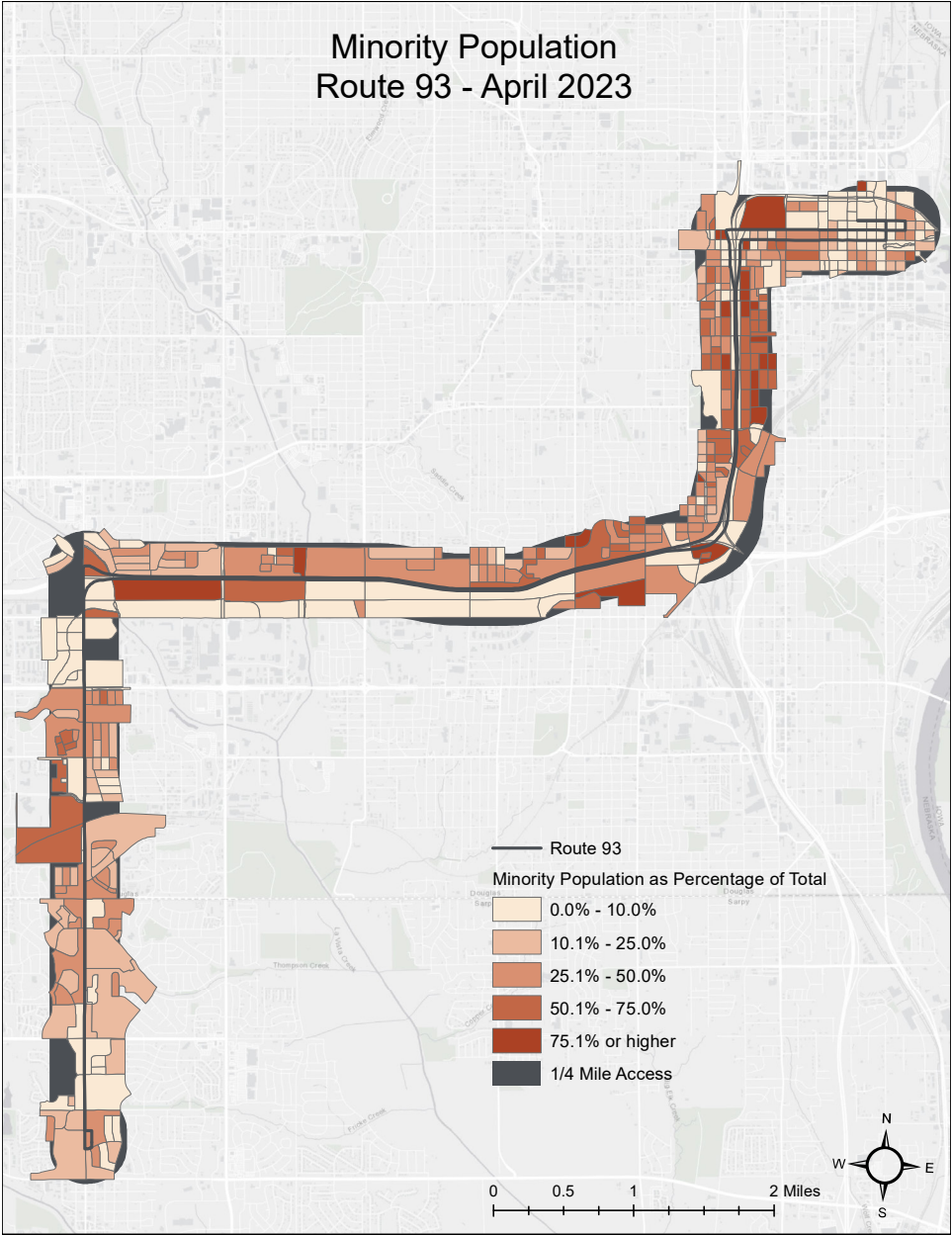
**Figure 1.3**

	Type of Change	Total Population	Non-Low-Income Population	Percentage Non-Low-Income	Low-Income Population	Percentage Low-Income
Frequency	Route change	26,876	22,601	84.09%	4,275	15.91%

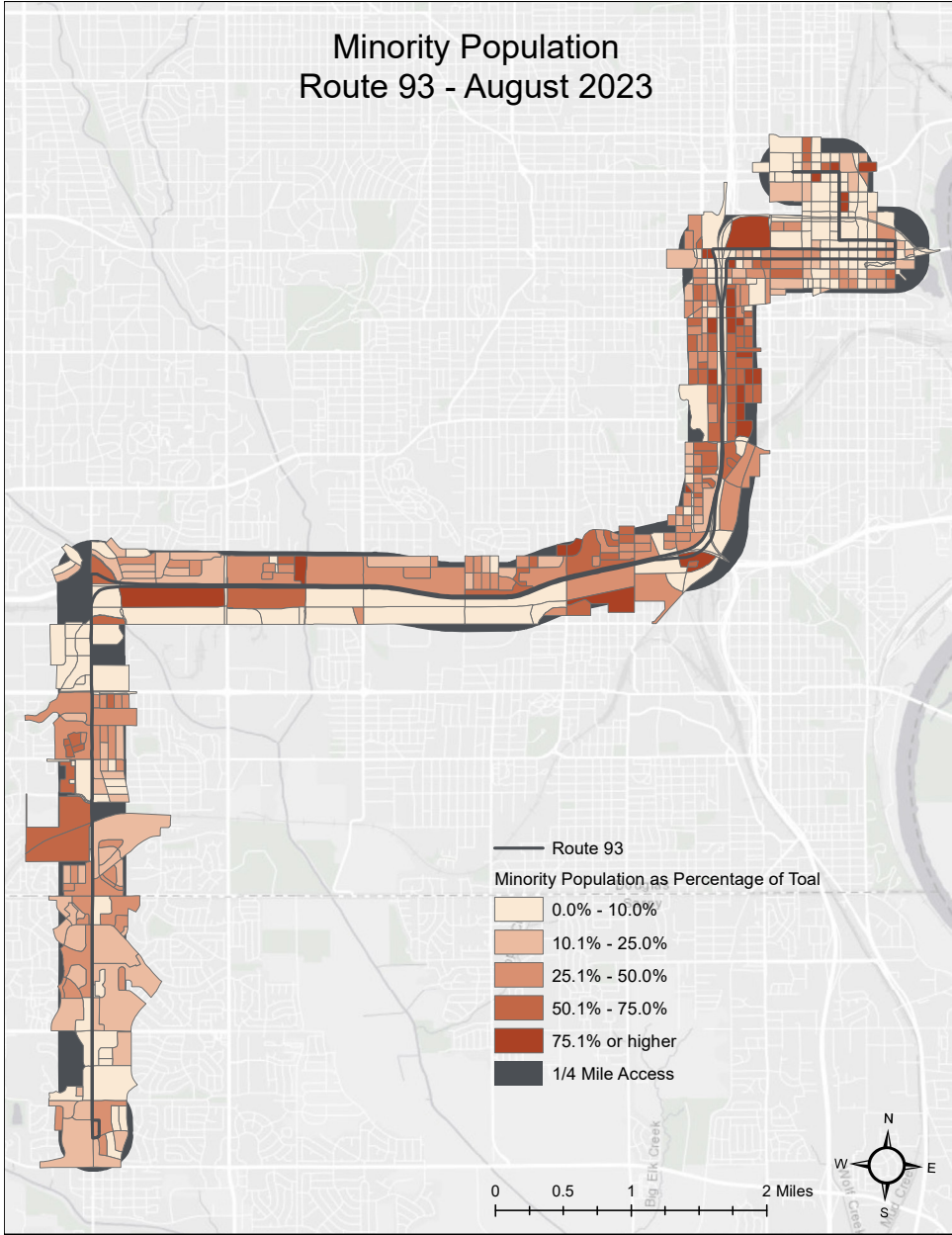
**Figure 1.4**

	Type of Change	Minority			Low-Income		
		% of Minority Along Route	% of Minority In Service Area	Higher (+)/ Lower (-) Percentage Than Service Area	% Low-Income Along Route	% Low-Income In Service Area	Higher (+)/ Lower (-) Percentage Than Service Area
Frequency	Route change	36.97%	35.36%	1.61%	15.91%	11.86%	4.05%

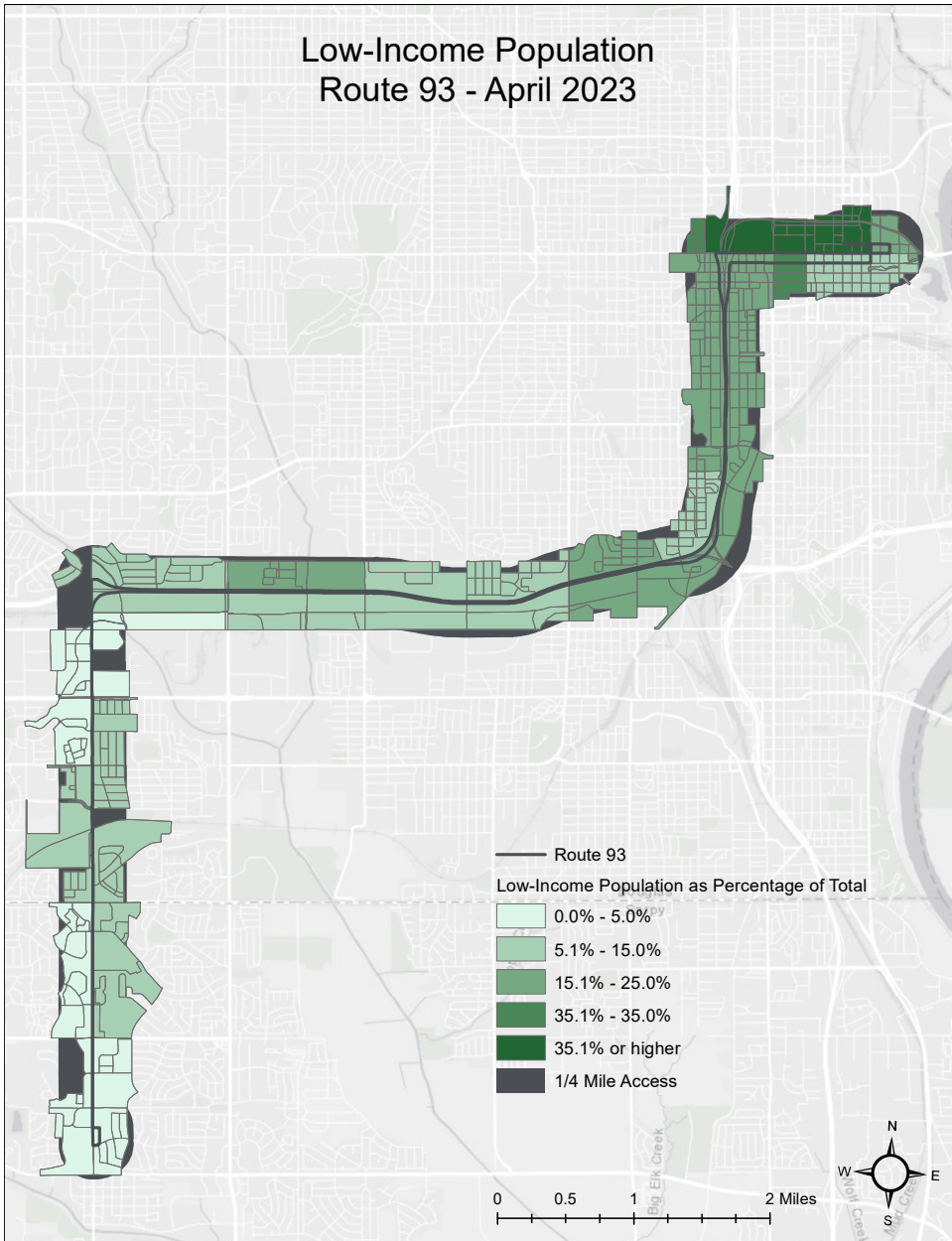
Minority Population  
Route 93 - April 2023



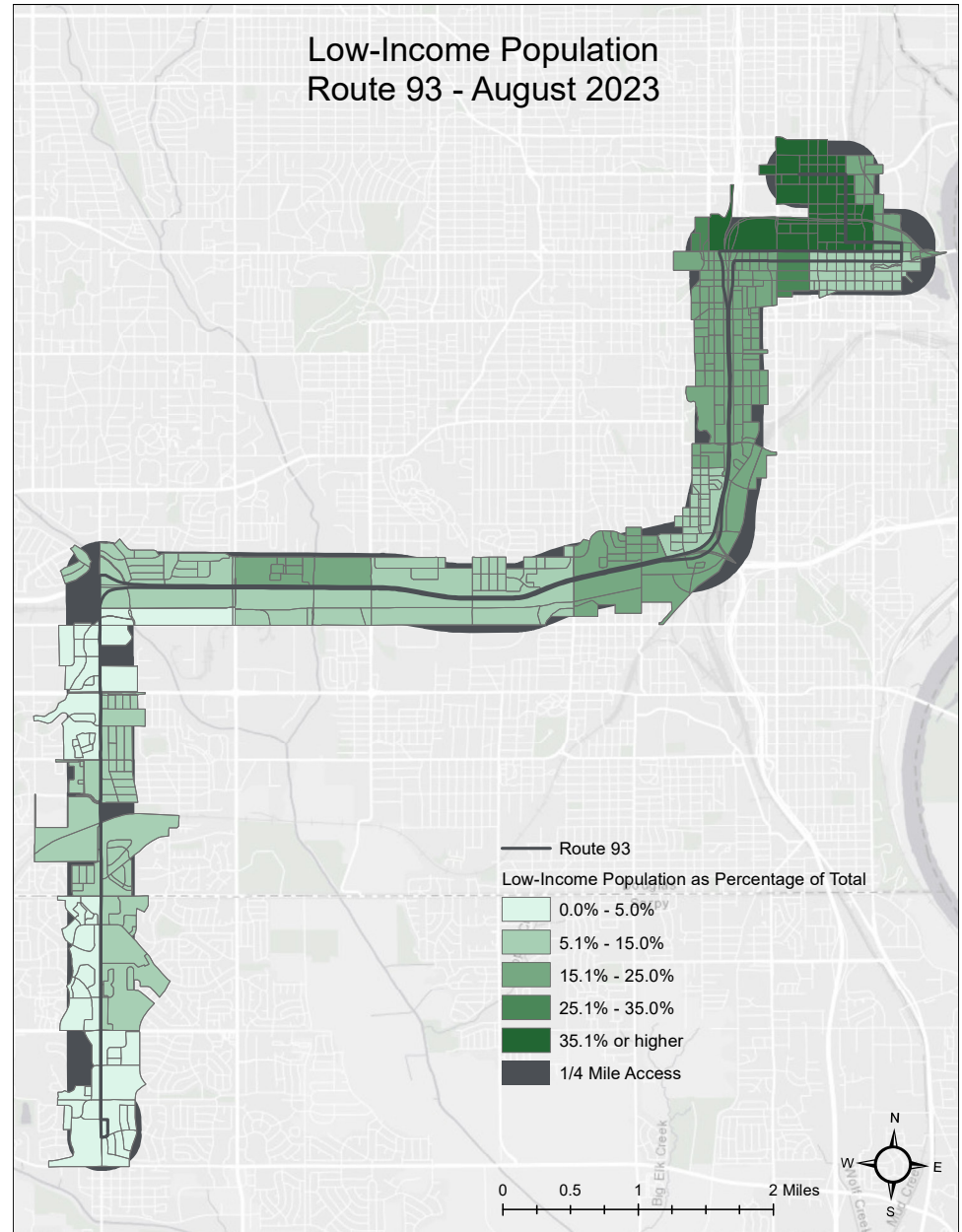
Minority Population  
Route 93 - August 2023



Low-Income Population  
Route 93 - April 2023



Low-Income Population  
Route 93 - August 2023



## Route 94

### Proposal

- Downtown routing change (Weekdays)

### Demographic Analysis

#### **Minority Population**

The minority population calculation compares the percentage of affected minorities within a quarter mile of existing Route 94 to Metro's existing Service Area minority population of 35.36%. *Refer to Figures 1.1 and 1.2.*

#### **Low-Income Population**

The low-income population calculation compares the percentage of affected low-income individuals within a quarter mile of existing Route 94 alignment to Metro's existing Service Area low-income population of 11.86%. *Refer to Figures 1.1 and 1.3.*

**Figure 1.1**

	Total Population	Percentage Minority	Percentage Low-Income
Metro Service Area	477,942	35.36%	11.86%
Existing Route 94	31,814	31.61%	13.80%

**Figure 1.2**

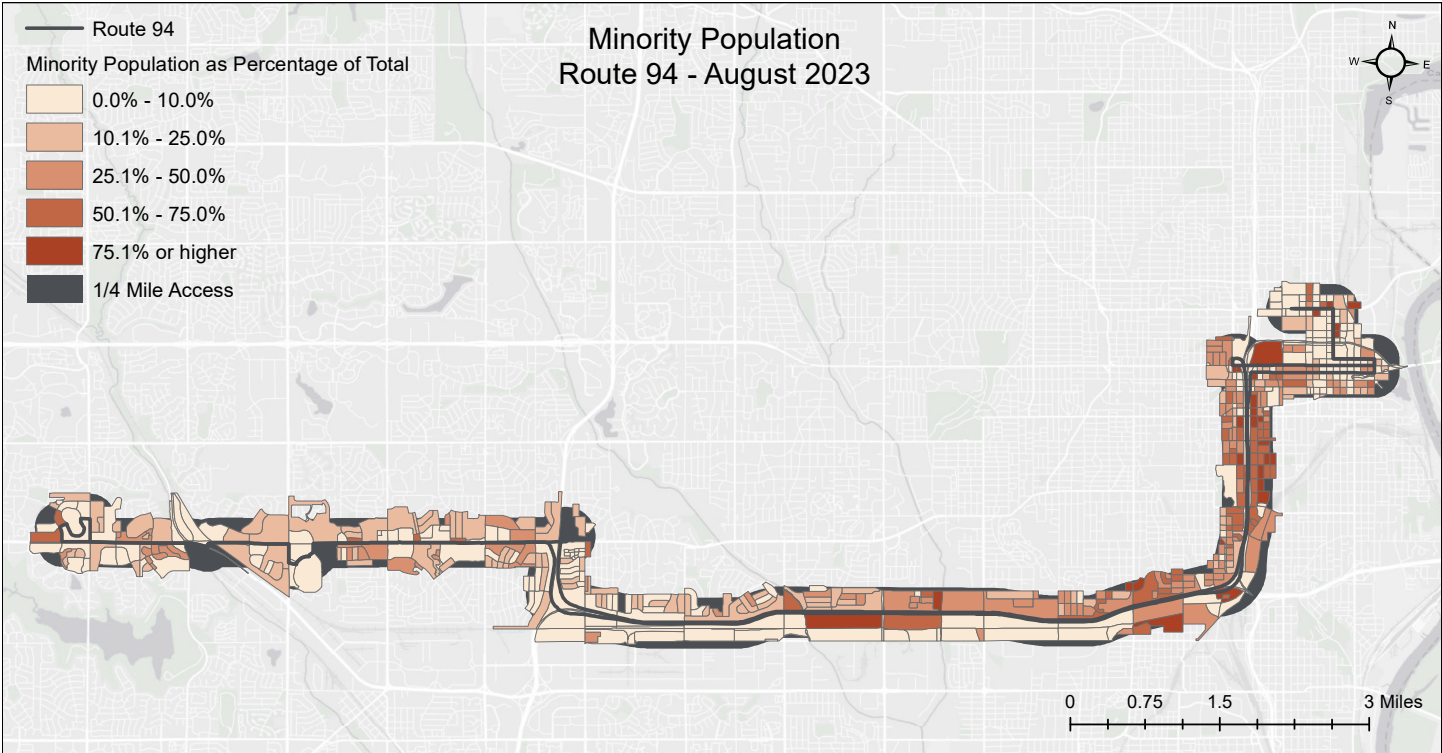
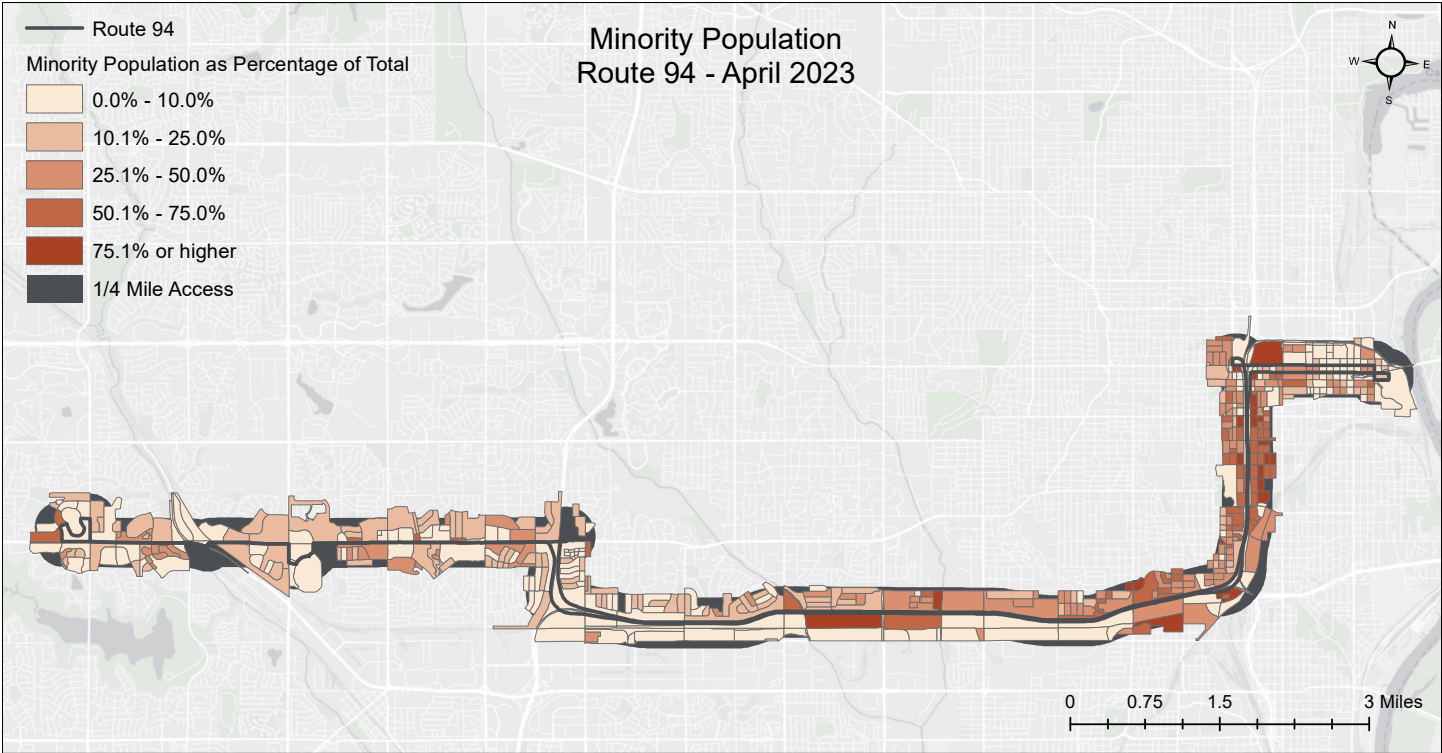
	Type of Change	Total Population	Non-Minority Population	Percentage Non-Minority	Minority Population	Percentage Minority
Frequency	Route change	31,814	21,759	68.39%	10,055	31.61%

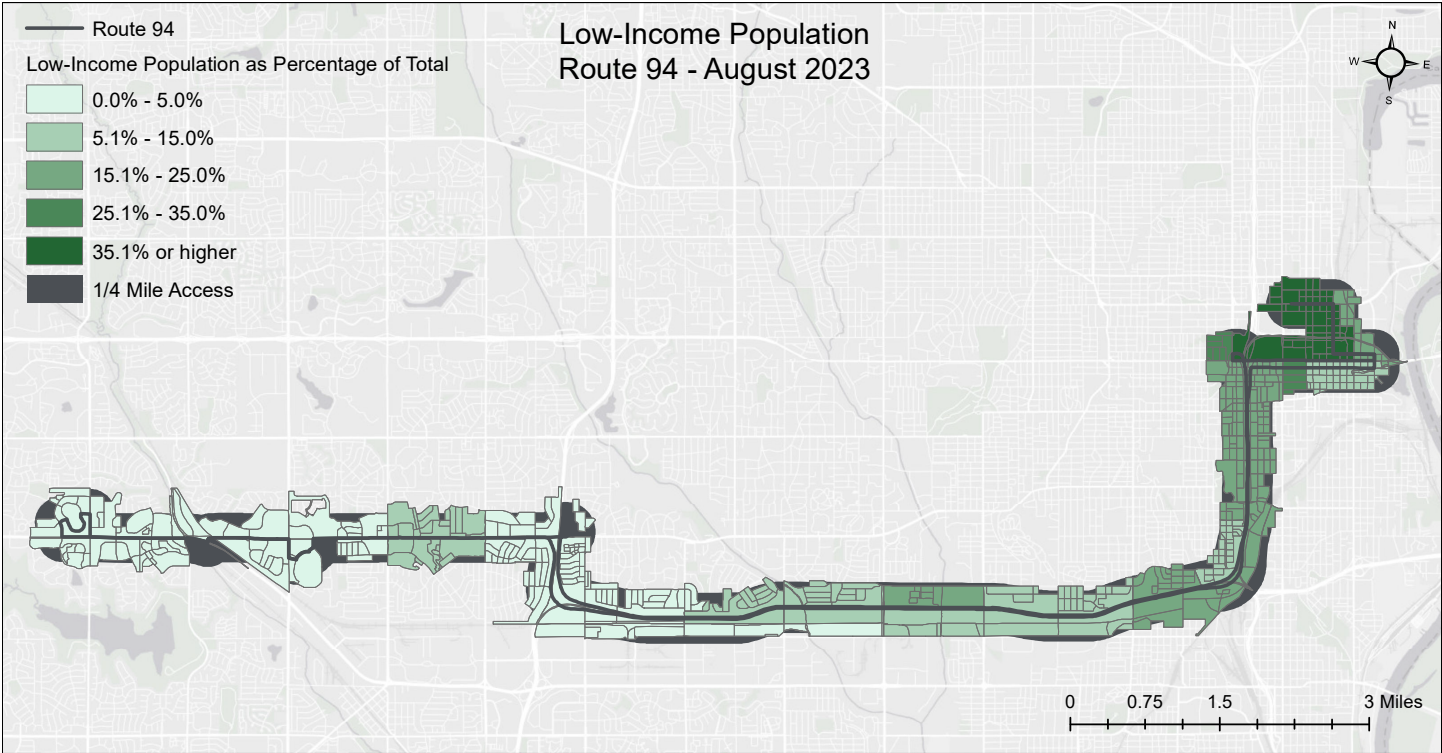
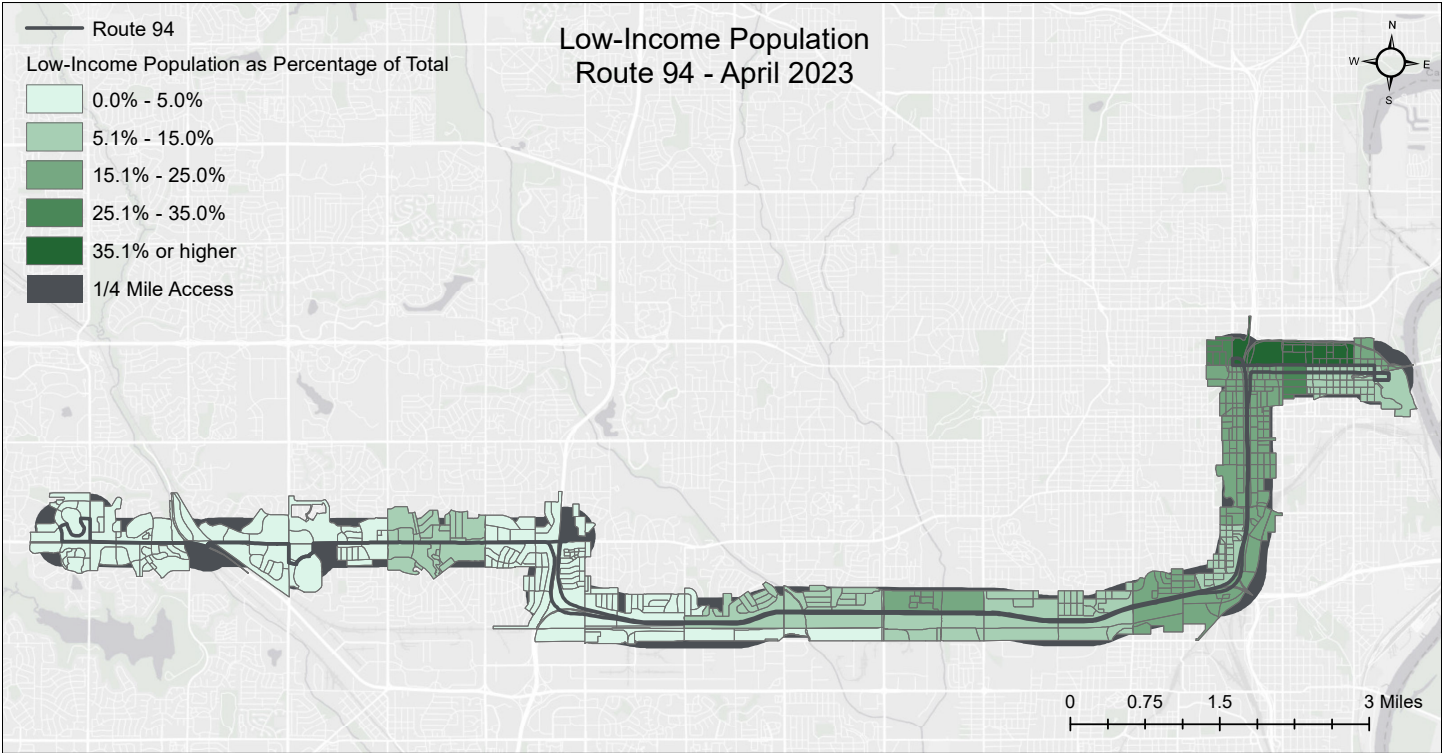
**Figure 1.3**

	Type of Change	Total Population	Non-Low-Income Population	Percentage Non-Low-Income	Low-Income Population	Percentage Low-Income
Frequency	Route change	31,814	27,425	86.20%	4,389	13.80%

**Figure 1.4**

	Type of Change	Minority			Low-Income		
		% of Minority Along Route	% of Minority In Service Area	Higher (+)/ Lower (-) Percentage Than Service Area	% Low-Income Along Route	% Low-Income In Service Area	Higher (+)/ Lower (-) Percentage Than Service Area
Frequency	Route change	31.61%	35.36%	-3.75%	13.80%	11.86%	1.94%





## Route 97

### Proposal

- Downtown routing change (Weekdays)

### Demographic Analysis

#### **Minority Population**

The minority population calculation compares the percentage of affected minorities within a quarter mile of existing Route 97 to Metro’s existing Service Area minority population of 35.36%. *Refer to Figures 1.1 and 1.2.*

#### **Low-Income Population**

The low-income population calculation compares the percentage of affected low-income individuals within a quarter mile of existing Route 97 alignment to Metro’s existing Service Area low-income population of 11.86%. *Refer to Figures 1.1 and 1.3.*

**Figure 1.1**

	Total Population	Percentage Minority	Percentage Low-Income
Metro Service Area	477,942	35.36%	11.86%
Existing Route 97	29,963	32.44%	15.05%

**Figure 1.2**

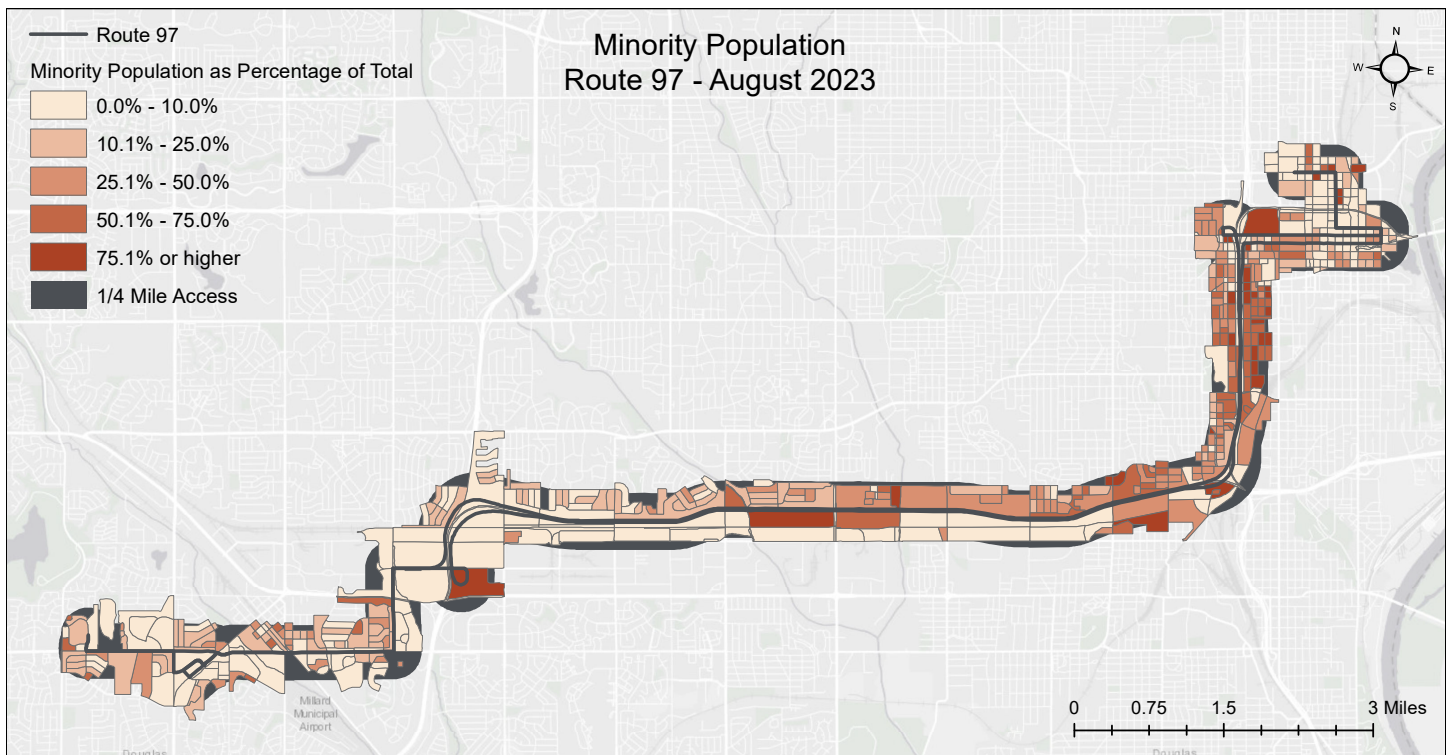
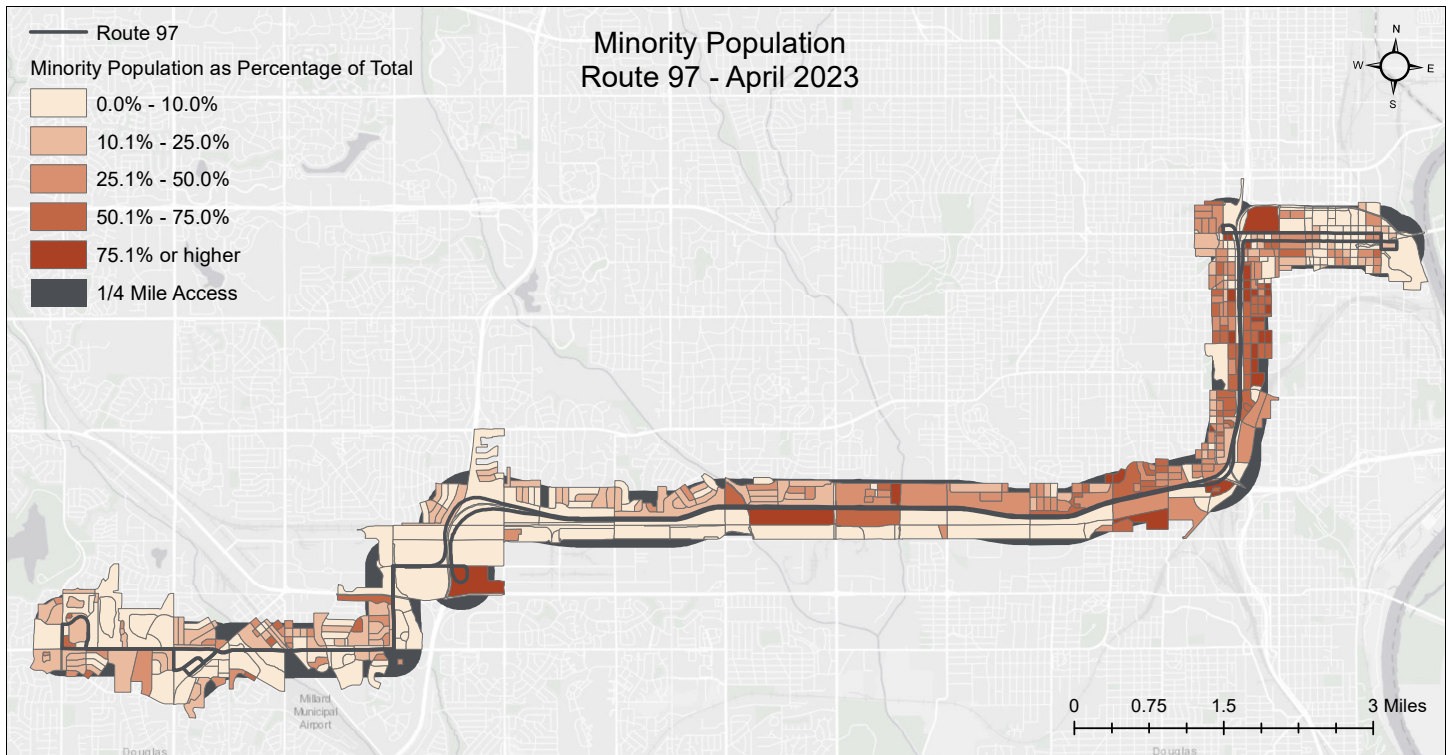
	Type of Change	Total Population	Non-Minority Population	Percentage Non-Minority	Minority Population	Percentage Minority
Frequency	Route change	29,963	20,243	67.56%	9,720	32.44%

**Figure 1.3**

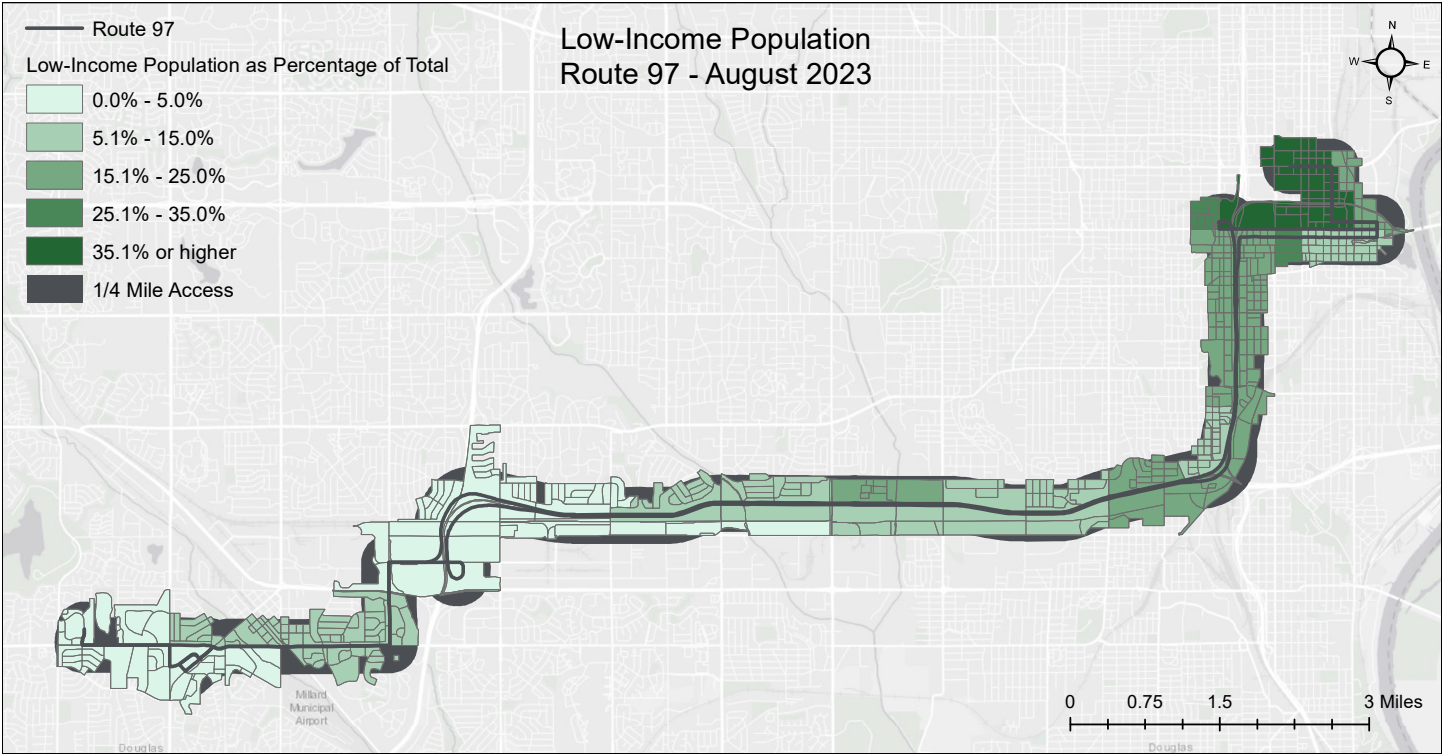
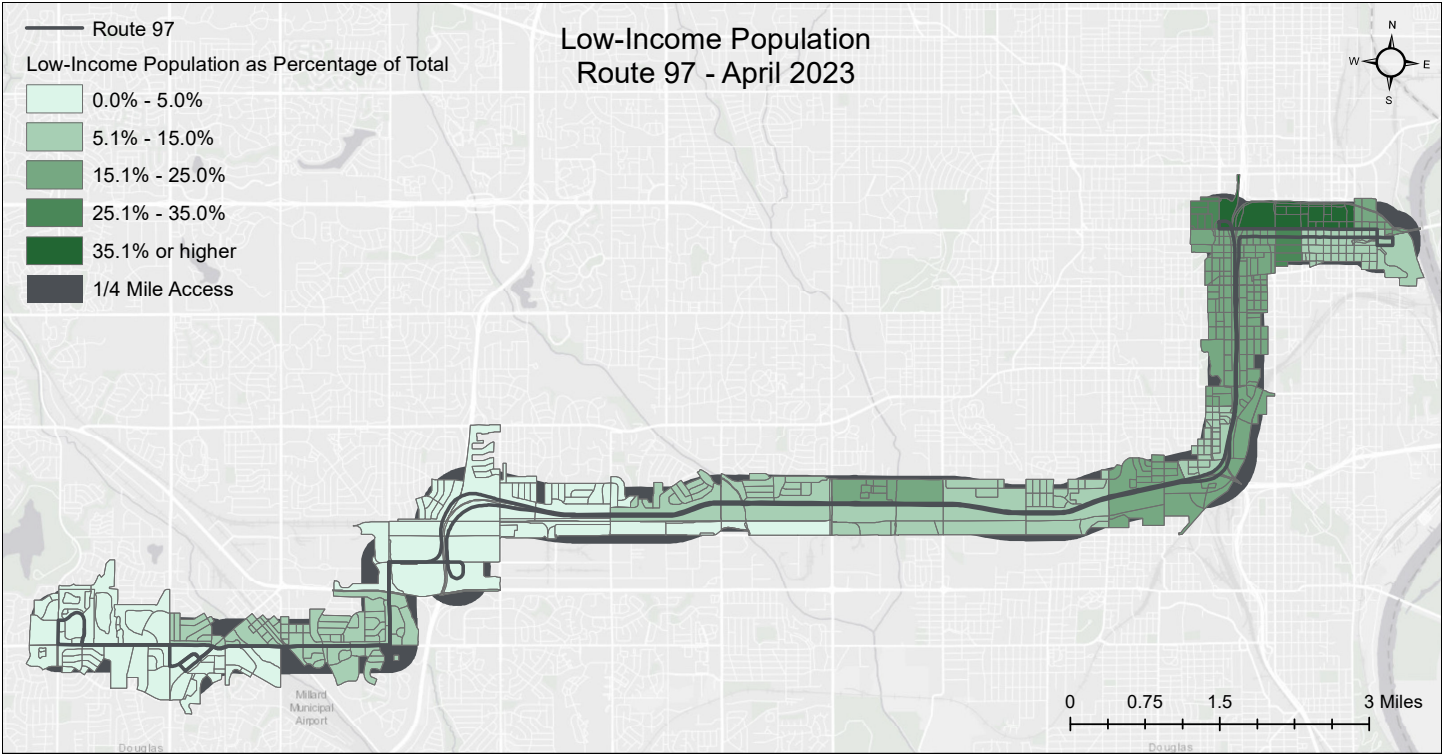
	Type of Change	Total Population	Non-Low-Income Population	Percentage Non-Low-Income	Low-Income Population	Percentage Low-Income
Frequency	Route change	29,963	25,453	84.95%	4,510	15.05%

**Figure 1.4**

	Type of Change	Minority			Low-Income		
		% of Minority Along Route	% of Minority In Service Area	Higher (+)/ Lower (-) Percentage Than Service Area	% Low-Income Along Route	% Low-Income In Service Area	Higher (+)/ Lower (-) Percentage Than Service Area
Frequency	Route change	32.44%	35.36%	-2.92%	15.05%	11.86%	3.19%







## Route 98

### Proposal

- Downtown routing change (Weekdays)

### Demographic Analysis

#### **Minority Population**

The minority population calculation compares the percentage of affected minorities within a quarter mile of existing Route 98 to Metro's existing Service Area minority population of 35.36%. *Refer to Figures 1.1 and 1.2.*

#### **Low-Income Population**

The low-income population calculation compares the percentage of affected low-income individuals within a quarter mile of existing Route 98 alignment to Metro's existing Service Area low-income population of 11.86%. *Refer to Figures 1.1 and 1.3.*

**Figure 1.1**

	Total Population	Percentage Minority	Percentage Low-Income
Metro Service Area	477,942	35.36%	11.86%
Existing Route 98	39,672	31.54%	13.43%

**Figure 1.2**

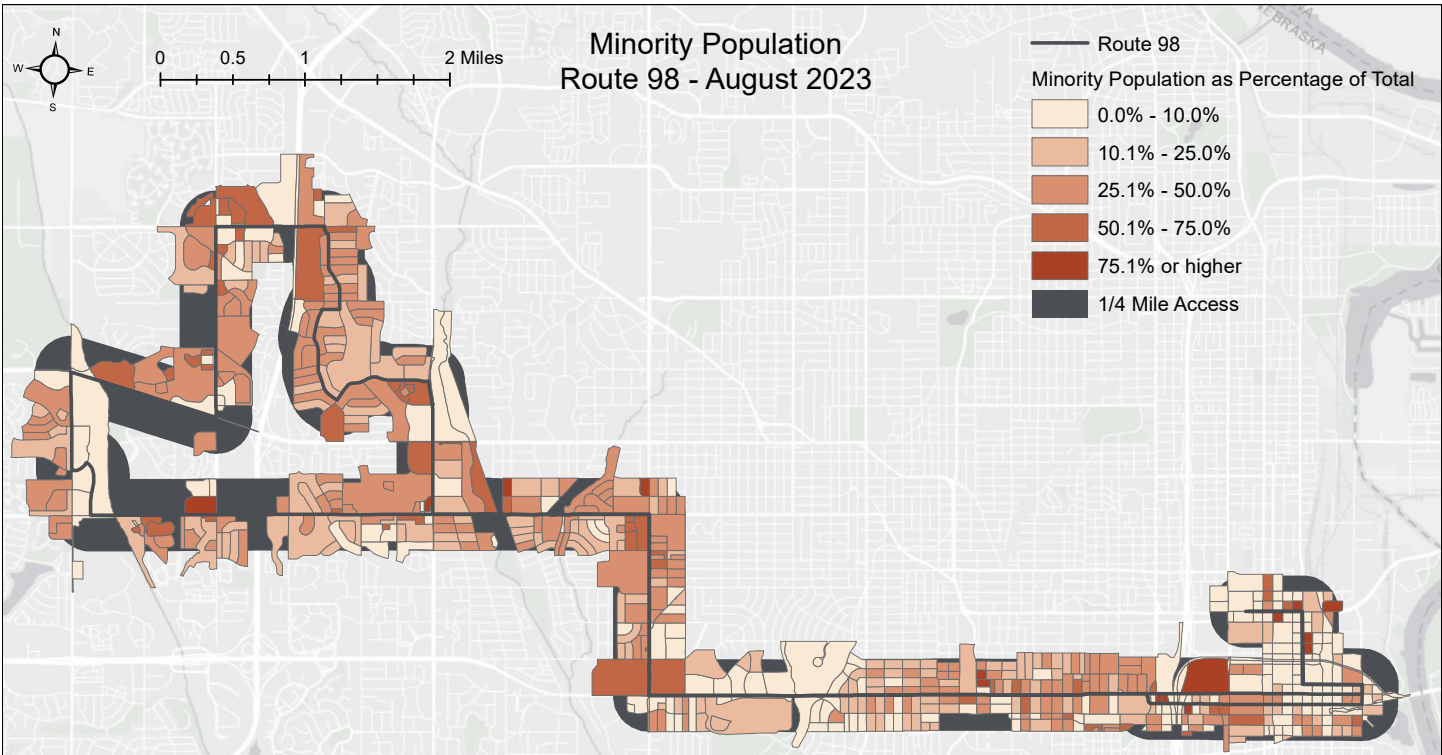
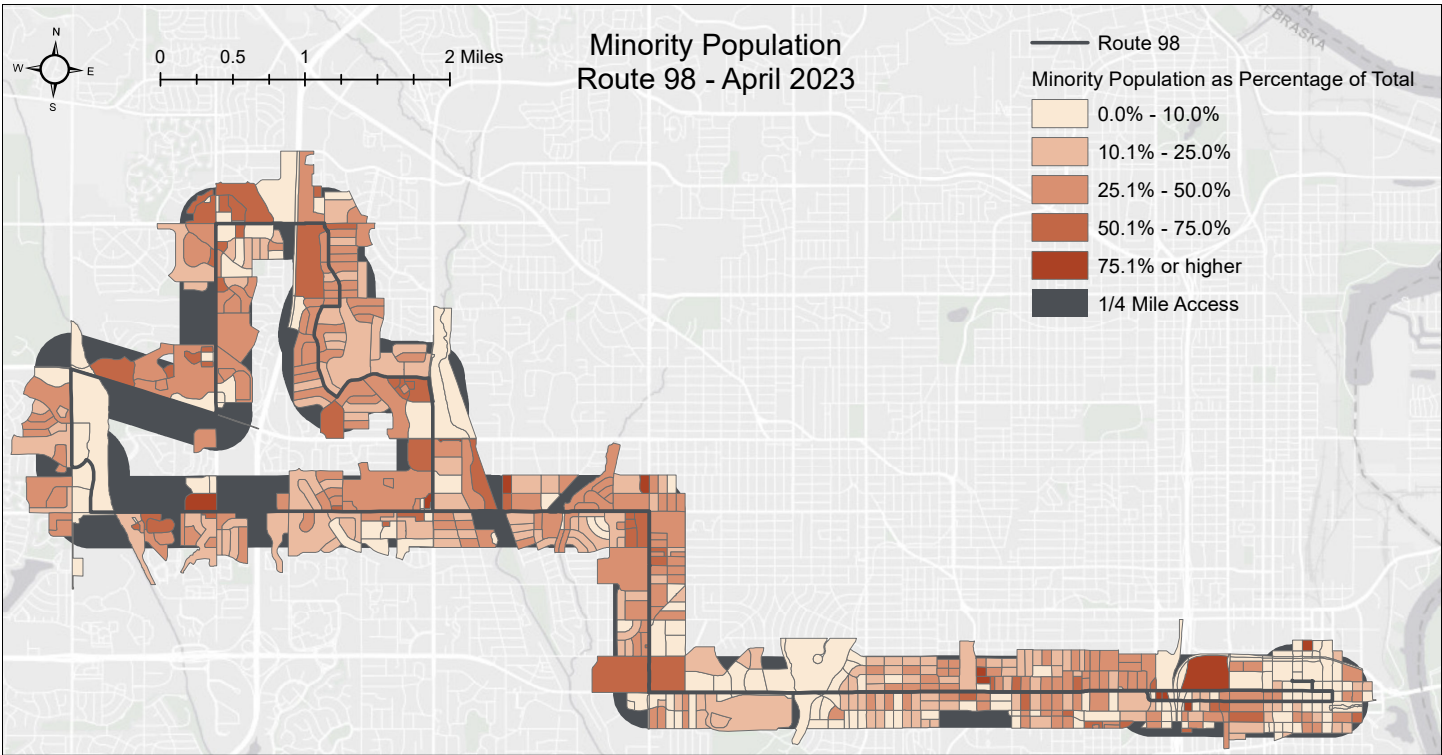
	Type of Change	Total Population	Non-Minority Population	Percentage Non-Minority	Minority Population	Percentage Minority
Frequency	Route change	39,672	27,159	68.46%	12,513	31.54%

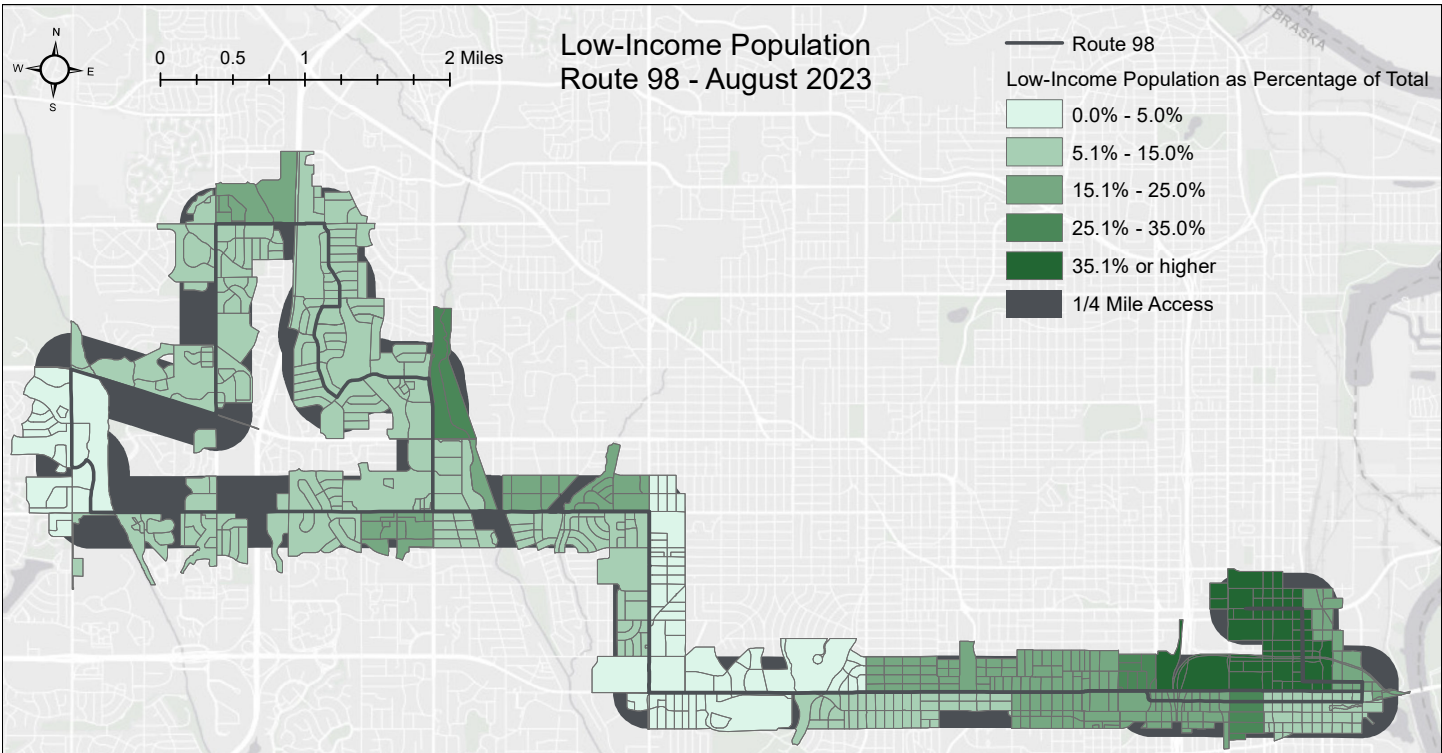
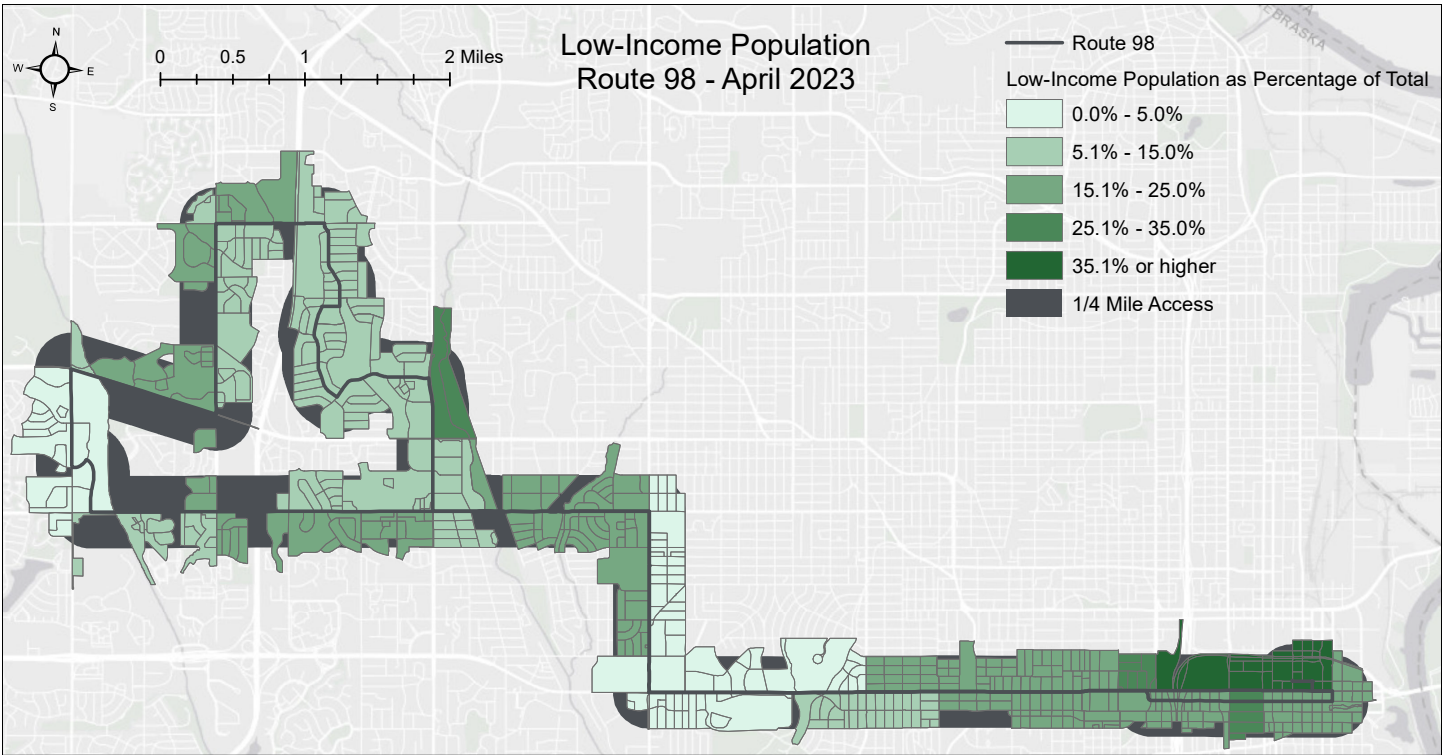
**Figure 1.3**

	Type of Change	Total Population	Non-Low-Income Population	Percentage Non-Low-Income	Low-Income Population	Percentage Low-Income
Frequency	Route change	39,672	34,346	86.57%	5,326	13.43%

**Figure 1.4**

	Type of Change	Minority			Low-Income		
		% of Minority Along Route	% of Minority In Service Area	Higher (+)/ Lower (-) Percentage Than Service Area	% Low-Income Along Route	% Low-Income In Service Area	Higher (+)/ Lower (-) Percentage Than Service Area
Frequency	Route change	31.54%	35.36%	-3.82%	13.43%	11.86%	1.57%





## Appendix B: Definitions

1. **Major Service Change** – Defined as:
  - a. The addition and / or elimination of a bus route.
  - b. A ten percent or more addition or reduction in the system revenue miles.
  - c. A fifteen percent or more addition or reduction of revenue miles on any individual route
  - d. This includes a change in frequency, span of service, or route alignment beyond a three-quarter mile buffer of the terminus and either side of an existing alignment
2. **Adverse Effect** - Defined as a geographical or temporal reduction in service which includes but is not limited to span of service changes, frequency changes, route segment elimination, and re-routing and route elimination.
3. **Disparate Impact** - Should the impact of any fare or major service change require a minority population to bear adverse effects fifteen percent or greater of a cumulative impact compared to those adverse effects borne by the nonminority population, that impact will be deemed a disparate impact.
4. **Disproportionate Burden** – Should the burden of any fare or major service changes require a low-income population to bear adverse effects fifteen percent or greater of the cumulative burden compared to the effects borne by the non-low-income population, that impact will be considered a disproportionate burden.
5. **Express Transit Service** - Metro designated express routes.
6. **Local Transit Service** – Metro fixed-route bus routes not designated as express routes.
7. For purposes of this policy, “**low-income population**” is defined as any readily identifiable group of households who live in geographic proximity and whose median household income is at or below of the Department of Health and Human Services Poverty Guidelines.
8. **Minority Populations & Areas** - Minority populations include those persons who self-identity as being one or more of the following ethnic groups: American Indian and Alaska Native, Asian, Black or African American, Hispanic or Latino, Native Hawaiian and Other Pacific Islander, as defined in the FTA Title VI Circular. "Minority Areas" are residential land use areas within Census tracts where the percentage of minority persons is higher than the Metro service area average.

9. **Revenue Mile** - For technical purposes, one revenue mile represents a bus being on the road for one mile. Three revenue miles represents one bus being on the road for three miles or three buses being on the road for one mile each. By using revenue miles instead of revenue dollars, Metro can control for currency inflation and can better prepare for and evaluate major service changes.
10. **Route-Level** - Refers to the geographic level of analysis by which the performance of a transit route is measured for equity.
11. **Route-Service Area** - A three-quarter mile buffer on both sides and terminus of a transit route's alignment.
12. **Service Level** - Refers to the span of service (hours of operation), days of operation, trips, and headways (service frequencies) for a transit route or the regional transit system.
13. **Service Area** - According to 49 CFR 604.3, geographic service area means "the entire area in which a recipient is authorized to provide public transportation service under appropriate local, state, and federal law."
14. **Service Span** - The span of hours over which service is operated (e.g., 6 a.m. to 10 p.m.). The service span may vary by weekday, Saturday, or Sunday.
15. **System-wide** - Refers to the geographic level of analysis by which the performance of the entire transit system is measured for equity.
16. **Transit Center** - A transit facility that serves as the connection point for three or more bus routes.

## Appendix C: Board Approval

Board Meeting Minutes approving Service Equity Analysis to be inserted.

## PURPOSE

The Omaha metro area needs reliable, quality public transportation to grow sustainably and serve the diverse needs of our residents.

## MISSION

Metro connects people, places and opportunities through quality transit services.

## VISION

Metro is a valued transportation choice for all members of our community and a vital partner in Omaha's future.

*Metro aims to realize this vision by cultivating and investing in:*

- Collaborative communication
- Employee empowerment
- Culture of respect & appreciation
- Well-maintained equipment & facilities
- Up-to-date technology & processes
- Ongoing training & safety efforts
- Collaborative partnerships to improve our service
- Outstanding rider communication & experience
- Recognition of Metro's value to the community

## VALUES

**Unity:** We are a team with a common purpose.

**Responsibility:** We take pride in our work and are committed to going above and beyond.

**Care:** We care about our customers and each other.

**Resourcefulness:** We are adaptable and driven to overcome challenges.

**Learning:** We are always training for tomorrow.

**Appreciation:** We are motivated to provide a quality of life for those we love through competitive wages and compensation.



# VISION:

METRO IS A VALUED TRANSPORTATION CHOICE FOR ALL MEMBERS OF OUR COMMUNITY AND A VITAL PARTNER IN OMAHA'S FUTURE.

**Project Phoenix** aims to make Metro a great place to work by creating a stronger culture and improving the way we work together



SERVICE COLLABORATIONS,  
RIDER EXPERIENCE

RECOGNITION  
OF METRO'S  
VALUE TO THE  
COMMUNITY

COLLABORATIVE  
PARTNERSHIPS  
TO IMPROVE OUR  
SERVICE

OUTSTANDING RIDER  
COMMUNICATION AND  
EXPERIENCE -  
"THE RIDER COMES  
FIRST"

MAINTENANCE, EQUIPMENT,  
AND TRAINING

CLEAN,  
FUNCTIONING,  
WELL-MAINTAINED  
EQUIPMENT &  
FACILITIES

UP-TO-DATE  
TECHNOLOGY AND  
PROCESSES TO ENSURE  
QUALITY EQUIPMENT  
AND SERVICE

ONGOING  
TRAINING &  
SAFETY EFFORTS  
FOR ALL  
DEPARTMENTS

COMMUNICATION,  
CULTURE, AND  
CAREERS

TRANSPARENT  
2-WAY  
COLLABORATIVE  
COMMUNICATION

EMPLOYEE  
EMPOWERMENT  
THROUGH CAREER  
ADVANCEMENT  
AND REWARD

A CULTURE OF  
MUTUAL RESPECT,  
APPRECIATION, AND  
TEAMWORK

**Meeting Minutes – June 22, 2023**

**MINUTES  
REGULAR MEETING  
REGIONAL METROPOLITAN TRANSIT AUTHORITY OF OMAHA  
2222 Cuming Street  
Omaha, Nebraska, 68102  
June 22, 2023  
MINUTES**

The Regional Metropolitan Transit Authority of Omaha Board met in Regular Session on Thursday, June 22, 2023, at 8:30 a.m., in person at the Authority’s Administration Building, 2222 Cuming Street, Omaha, Nebraska 68102, and virtually. Notice was published in the Omaha Daily Record on June 16, 2023 in advance of the meeting. For the benefit of the public in attendance, a copy of the Open Meetings Law is posted in the meeting room and the Agenda is published on the display in the facility lobby. The following persons were in attendance at the meeting:

**Authority Board:**

Mr. Daniel Lawse, Chair  
Mr. Othello Meadows, Vice Chair (Absent)  
Mr. Jay Lund  
Ms. Amy Haase  
Ms. Julia Plucker

**Authority Staff:**

L. Cencic, CEO/Executive Director  
I. Maldonado, Deputy Executive Officer  
D. Grant, Human Capital and Talent Development Director  
E. Simpson, Legal Director  
K. Pendland, IT Director  
W. Clingman, Finance Director  
D. Kelsey, Operations Director (Absent)  
J. Willoughby, Senior Project Manager (Virtual)  
R. Sherping, Safety Director (Absent)  
A. Johnson, Civil Rights & Inclusion Director  
J. Beverage, Maintenance Director  
N. Ebat, Sr. Manager of Communications & Community Relations  
A. Pigaga, Communications Specialist (Acting Board Secretary)

**Others Present:**

Other Metro staff  
Members of the public

## **Meeting Minutes – June 22, 2023**

### **Agenda Item #1: Call to order**

Mr. Lawse called the meeting to order at 8:30 a.m. Notice of the Regular meeting was published in the Omaha Daily Record on June 16, 2023. For the benefit of the public in attendance, a copy of the Open Meetings Law has been posted in the meeting room and is available online at ometro.com, and the agenda was published on the display in the facility lobby.

### **Agenda Item #2: Approval of Minutes of Previous Regular Meeting**

Mr. Lawse entertained a motion to approve the minutes of the Board Meeting on May 25, 2023.

Motion by Mr. Lund; Second by Ms. Haase

**ROLL CALL:**

**UNANIMOUS; MOTION CARRIES.**

### **Agenda Item #3: General Public Comment Period**

Mr. Lawse opened the General Public Comment Period to invite members of the audience to be heard regarding regular topics related to the Transit Authority of the City of Omaha. No members of the public came forward to comment.

### **Agenda Item #4: Administrative Report**

(L. Cencic)

Ms. Cencic updated the Board that Metro continues to see growth in ridership. Last month saw the highest number of monthly rides since before the pandemic started, with almost 284,000 rides for the month. This is an average of almost 11,000 rides per day.

Ms. Cencic informed the Board that Metro is preparing for the next round of service increases which are scheduled to take place in August. Metro staff is currently developing a Title VI Equity Analysis. Staff will begin public meetings in early July and expect to present the final draft of the Title VI Equity Analysis to the Board next month so the proposed changes can begin in August.

Ms. Cencic updated the Board that Metro staff continues to work on the annual submission to the National Transit Database. This is something that is required by the Federal Transit Administration and Metro partners at the DOT level. Submission topics cover ridership, financial health, and other things of that nature. This is quite a heavy lift to do annually so Ms. Cencic would like to thank Finance, Operations, and other staff who have been working on this submission. Metro made the initial submission last month and just yesterday submitted some additional information that was requested. Staff will continue to work through this project. One thing of note is that part of this submission is based on annual financial audits. This year, Metro switched from a previous auditor who has been in Metro's service for a number of years to a new one. With this transition to a new auditing firm, there have been some delays as they go back through records of previous years to make sure

## **Meeting Minutes – June 22, 2023**

they are very clear on what has been done previously and what needs to be done going forward. Under normal circumstances, Metro would want the audit to be finalized before submitting to the National Transit Database but key pieces needed for the submission are ready. The audit will be brought to the Board at a later date once it is complete.

Ms. Cencic informed the Board that Metro is working on another initiative involving the distribution of an employee survey. This is a voluntary survey that seeks to understand how connected people feel to Metro's missions, vision, and values, as well as the diversity, equity, inclusion, and justice initiatives. Staff is working on a full planning effort in support of diversity, equity, inclusion, and justice. Many of the conversations have begun informally, with more formal conversations to come.

Lastly, Ms. Cencic shared with the Board that she has been meeting with members of the Omaha Chamber and other ConnectGo leaders to discuss how to continue the work and advance the projects that emerged from the ConnectGo efforts. One item that came out of ConnectGo was a focus on Omaha's urban core and the Urban Core Committee for the Omaha streetcar. This has received a lot of attention and focus along with the other great partnerships, projects, and priorities that came out of the larger ConnectGo efforts.

Discussion was had.

### **Agenda Item #5a: Administrative Reports**

(D. Grant)

Mr. Grant updated the Board that, similar to recent months, Metro has been experiencing significant organizational change. Metro is increasing staff by 5-10% every month. Metro wants to welcome Ms. Moulton to Metro and to Omaha, as Metro's new Transit Planner. Ms. Moulton comes to Omaha from Denver, Colorado, and Metro is excited to have her on staff. In addition, Metro added 14 other employees during the month of June. Metro has also recently posted a position for an Executive Administrator who will report to the CEO. Lastly, Metro is slowly but surely fulfilling mechanical needs which will help ensure that buses are ready to for service when needed.

Discussion was had.

### **Agenda Item #5b: Administrative Reports**

(I. Maldonado)

Mr. Maldonado updated the Board that the month of June has been quite eventful and productive. Staff have been very busy with the College World Series. Metro had a couple of glitches but things are going very well with that route.

Metro's Director of Safety and Security and the Director of Civil Rights and Inclusion, along with the Senior Engagement and Experience Specialist conducted quarterly operator trainings. Some of the topics that were covered in these trainings include customer service on board, rules and regulations for chair and electric scooters inside vehicles, conflict de-escalation training, and human trafficking awareness.

## **Meeting Minutes – June 22, 2023**

The overall maintenance fleet continues to improve. For the last couple of days, Metro has not had to utilize MOBY buses on any express routes. Maintenance staff have been working very effectively to improve service delivery. Maintenance staff have increased the preventative maintenance of vehicles to reduce the likelihood of bus failures. Mr. Maldonado extended a thank you to Mr. Grant for his department's hiring efforts because, as a result, Metro was able to hire one second-class mechanic and four mechanic helpers. When one hears the title, mechanic helper, one might think of someone who just assists a mechanic. Metro is hiring actual mechanics who have certain skills but who may not be at the level of a heavy-duty mechanic. This allows Metro to bring someone in who can be trained, and once they gain those skills, they can be promoted to a third-class mechanic.

Metro is also focusing on getting in-house training for maintenance staff to increase the skills of all current employees. Metro is still recruiting for one maintenance supervisor and one bus body repair technician, and is looking at additional mechanics.

Earlier this week, Mr. Grant and Metro's Director of Fleet Maintenance met with representatives from Metro Community College and discussed restarting the previous mechanic apprenticeship program as well as other partnership opportunities which will help in the future development of Metro's maintenance staff.

Metro staff participated in this month's Juneteenth parade and it was a lot of fun. For the upcoming Memorial Park concert and firework event on June 30<sup>th</sup>, Metro has been coordinating with law enforcement to be able to have ORBT buses at the location of 62<sup>nd</sup> and Dodge prior to road closures. The idea behind this is that once the area is closed, Metro will already have buses available to concert attendees so they can board easily and be transported quickly to their destinations. The Communications and Marketing team has done amazing work on the coordination and promotion of the use of ORBT to get to and from this event. Last year, Metro had a very successful event. Hundreds of people were transported to and from that event, and more are anticipated this year.

Discussion was had.

### **Agenda Item #5c:      Administrative Reports**

(N. Ebat)

Ms. Ebat updated the Board that Metro had another busy month of community activities. The Communications team has been working with multiple different departments within Metro to continually refine, assess, and enhance internal processes when it comes to deciding and posting detours and then communicating the information to Metro riders. The hope is that this information will be able to go through the process and be communicated more quickly and effectively in the future.

Metro kicked off the Music in Miller Park concert series a couple of weeks ago. Unfortunately, the event was rained out. The entire concert consisted of two songs from one artist, and although the event was short, Metro staff still had some good conversations during that time. Metro staff is planning to attend the concerts for this entire series so there will be more opportunities to spend with the community in the future.

Members of the Communications team worked with members of the Human Resources and the Civil Rights and Inclusion team to host and decorate a bus for the Juneteenth parade. Staff had the opportunity to walk in that parade. Ms. Ebat extended a thank you to the Dispatch team who helped with preparing swag to hand out to parade attendees.

## **Meeting Minutes – June 22, 2023**

On the same day, other Metro staff members attended the Freedom Fest at the Malcolm X Foundation site. The organizers of that event later referred to Metro as the “fun booth”. Staff had a lot of good conversations with people at that event, and facilitated a transit trivia game with prizes which seemed to engage a lot of people. This helped get some positive attention on transit and also helped teach people how to ride the bus. Metro staff plans to use this trivia game at future events as well.

Earlier this week, several Metro staff attended a course with the Autism Action Partnership Group. Metro has done trainings with this group previously on the basics of how to ride the bus. This is a program that assists adults with autism to transition into a more independent adult life. This particular course that was taught earlier this week was more of a one-on-one conversation with a small group based on how to handle certain situations they may encounter on the bus. Things that might not be a big deal to the average rider can be difficult for some, and this course included information, for example, on something as simple as how to handle someone talking to you when you don’t want to talk to them.

Over the next few weeks and into the next month, the Communications team will be focusing on continuing important public partnerships with some of the culturally-significant organizations within the area. Almost a year ago, Metro started a relationship with the team at MECA and the Riverfront for the Gene Leahy Mall opening and Metro is now working with the same team to incorporate ORBT and other multi-modal means of getting around to different park openings in mid-August. Metro is also in conversations to collaborate with this group on another city-wide event later this year. This one will be hosted by a different group that is dedicated to presenting the vibrant spaces that make Omaha the place everyone likes to call home.

The Communications team is also working with several departments within Metro, neighborhood associations, and concert organizers for next week’s Memorial Park concert. Metro plans to do something similar to last year with some tweaks based on lessons learned from last year’s event.

Discussion was had.

### **Agenda Item #6: Request Approval of the Amendment to Operating Policy 13, Paid Sick/Injury Leave (W. Clingman)**

Staff recommends approval of the amendment of Operating Policy 13 which addresses paid sick and injury leave. The policy is only applicable to full-time administrative staff. The policy was last updated in October of 2006. The proposed amendment will bring better clarity to the policy and allow for it to be tracked in the new payroll system that is going live in July 2023. The highlights of the changes are:

1. Changes to an annual accrual vs. a rolling accrual
2. Provides employees with less than a year 40 hours after a 60-day waiting period.
3. Clarifies when the time can be used.

The proposed amendment to the policy was discussed with the Planning & Policy Committee. Recommend full Board approval.

Discussion was had.

**Meeting Minutes – June 22, 2023**

Motion by Ms. Haase; Second by Ms. Plucker

**ROLL CALL:**

**UNANIMOUS; MOTION CARRIES.**

**Agenda Item #7: Request Approval of the 2024 Transportation Improvement Program (W. Clingman)**

Staff requests approval of the 2024 element of the 2024- 2029 Transportation Improvement Program (TIP). This amendment is to program funds and create the 2024 Program of Projects (POP).

Staff recommends programming new Urbanized Area Formula Apportionment Funds (5307) and new Bus and Bus Facility Apportionment Funds (5339) in the FY 2024 element of the TIP.

Additionally, staff is recommending approval of the 2024 Program of Projects in the following manner:

PROJECT	SOURCE OF FUNDS	AMOUNT	DESCRIPTION
SUPPORT EQUIPMENT AND FACILITIES	5307	Fed: \$4,230,482 Local: \$1,057,621 Total: \$5,288,103	Refresh ORBT Tech, procure video backup storage unit, replace generator, increase security of Admin/Maint. facility.
TRANSIT ENHANCEMENTS	5307	Fed: \$4,324,000 Local: \$1,081,000 Total: \$5,405,000	Procure and install up to 10 shelters, temporarily repair and begin design and engineering for replacement of road at MCC Transit Center, procure graphics and bus wraps for rebranding.
UNIFIED WORK PROGRAM	5307	Fed: \$798,400 Local: \$199,600 Total: \$998,000,	Planning activities for 2024.

**Meeting Minutes – June 22, 2023**

PROJECT	SOURCE OF FUNDS	AMOUNT	DESCRIPTION
CAPITALIZED OPERATIONS	5307	Fed: \$7,647,118 Local: \$1,911,779 Total: \$9,558,897	Preventative Maintenance, partial ADA service, Employee and Staff Training.
SUPPORT EQUIPMENT AND FACILITIES	5339	Fed: \$1,358,400 Local: \$339,600 Total: \$1,698,000	Complete installation of new electrical and fire panels throughout the Admin/Maint Facility, replace doors in maintenance facility.
CAPITALIZED OPERATIONS	5339	Fed: \$41,600 Local: \$10,400 Total: \$52,000	Quarterly and ongoing training for employees and staff

Board approval will allow the projects to be committed for FY 2024. Projects will be submitted to MAPA for consideration at the June 2024 MAPA Board Meeting. Total new local encumbrance of federal funds will be: \$18,400,000. Total new encumbrance of local funds will be: \$4,600,000. Total new encumbrance of all funds will be \$23,000,000.

Approval will ensure Metro’s compliance with FTA planning requirements.

This item will be reviewed by the procurement committee prior to the Board Meeting. Assuming committee concurrence, staff requests the Board approve the Resolution as presented.

Discussion was had.

Motion by Ms. Plucker; Second by Mr. Lund

**ROLL CALL:  
UNANIMOUS; MOTION CARRIES.**

**Agenda Item #8: Board Chair Report**  
(D. Lawse)

Mr. Lawse reported that the Planning & Policy Committee has been primarily reviewing the employee sick leave policy. The committee has also asked staff to put together a map of the next 12-18 months outlining the top priority policies that are left to review and update.

Mr. Lund reported that the Operations Committee needs to schedule their next meeting. Ms. Cencic added that information is still being collected on the topic pertaining to this committee that is in need of review.



**Meeting Minutes – June 22, 2023**

Ms. Cencic reported for the Finance Committee that, as discussed earlier, the annual audit is a little behind schedule but progress is being made.

Discussion was had.

**Agenda Item #9:      Date, Time and Place of Next Board Meeting**

**Thursday, July 27, 2023, at 8:30 a.m. to be held at Metro Transit Authority’s Administrative Building.**

**Agenda Item #10:      Adjournment**

There being no further business to come before the Board, a motion was entertained to adjourn the meeting at 9:03 a.m.

Motion by Mr. Lund; Second by Ms. Haase

**ROLL CALL:  
UNANIMOUS; MOTION CARRIES.**

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**Mr. Daniel Lawse – Chair**

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**Recording Secretary**

**July**

**Recruiting Report**

All Roles	June Hires	Proj. Remaining Need	Recruiting Activity Notes
	7	13	7 people started new roles at Metro in the month of July including Deana Davis who was promoted to Safety Training Specialist.

Operations	Bus Operators - Omaha	3	5	
	Paratransit Operators	1		

Maintenance	Mechanic III		3	Currently reviewing and interviewing candidates.
	Mechanic Helper			
	Body Shop Mechanic		1	Currently reviewing and interviewing candidates.

BG&E	BG&E - Field	1		Currently reviewing and interviewing candidates.
	Sr. Building			

Custodial	Custodian	1	1	Currently reviewing and interviewing candidates.
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**July**

**Recruiting Report**

Role	Hires	Proj. Remaining Need	Recruiting Activity Notes
<b>Admin Staff</b>	<b>1</b>	<b>3</b>	
Mechanic Supervisor		1	Currently reviewing and interviewing candidates.
Safety Training Specialist	1		Deana Davis was promoted to Safety Training Specialist.
Community Development Planner		1	Currently reviewing and interviewing candidates.
Executive Administrator		1	Accepting Applications

Jobs are posted internally, on Indeed, NEworks, LinkedIn, CareerLink, print ads, social media, [www.ometro.com](http://www.ometro.com), exterior bus signage, and hood signs.

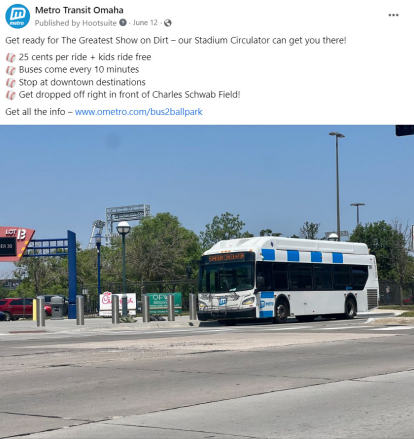
# SOCIAL MEDIA SUMMARY

6.1.23 - 6.30.23



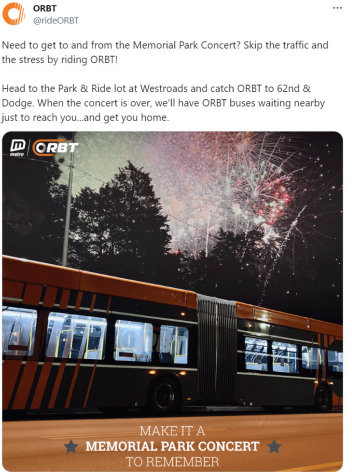
## Facebook: **Metro Transit Omaha**

Posts: 14  
Reach: 7,981  
Reactions: 164  
Comments: 26  
Shares: 33  
16 new followers | 0.62% increase



## Twitter: **@rideORBT**

Tweets: 15  
Impressions: 7,500  
Avg. 960.2 impressions/post for the year  
Mentions: 18  
Profile visits: 275  
7 new followers | 0.62% increase



## Instagram: **@metrotransitoma**

Posts: 8  
Likes: 168  
Avg. 22.8 likes/post for the year  
Comments: 0  
8 new followers | 0.56% increase



# EARNED MEDIA SUMMARY

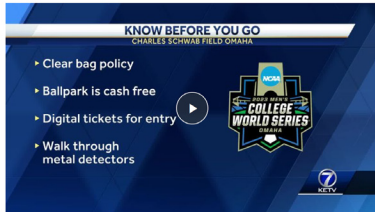
6.1.23 - 6.2-23

## 9 stories | 7 outlets

Heading to Charles Schwab Field for the College World Series? Here's everything you need to know



Jake Anderson  
Digital Photo Manager



KETV - CWS transportation

### Exploring Omaha's public transportation options during the Men's College World Series

ORBT offers a route from Westroads Mall straight to downtown for \$1.25. Fans can then take the Stadium Circulator to Charles Schwab Field



KMTV - CWS transportation

### Going to the CWS? Parking, security and a few other things you should know

Don Collier Jun 16, 2023 Updated on 6/16/23



Omaha World-Herald - CWS transportation

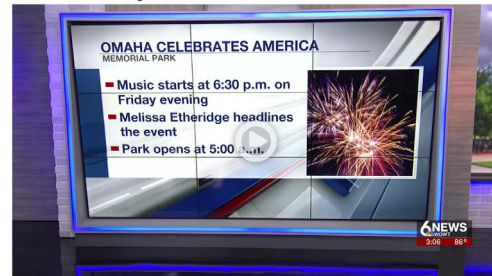
### CWS 2023: Transportation options for the College World Series

Updated Jun 13, 2023 at 6:30 PM CDT



WOWT - CWS transportation

### Omaha Celebrates America holiday concert returns Friday



WOWT - Memorial Park concert

## OUTREACH

### Music at Miller Park

JUNE 10

Staff attended the first concert for the 2023 Music at Miller Park concert series as one of the community partners.

### Juneteenth Parade

JUNE 17

A variety of staff from different departments walked with a Metro bus in the annual Juneteenth Parade through North Omaha down North 24th Street.



### Autism Action Partnership

JUNE 19

Metro staff taught a class from Prosper Academy about riding the bus and how to handle some circumstances with other passengers that may happen while they're on board.

### World Refugee Day

JUNE 24

Metro Communications and Operations staff helped refugees and organizations geared toward refugees learn about riding the bus, including how to pay, use the bike rack, and request a stop while riding.



### Freedom Festival

JUNE 17

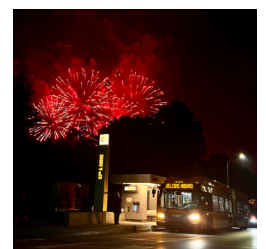
Communications and HR staff from Metro had a table at Freedom Festival to celebrate Juneteenth. Attendees were able to play transit trivia, learn about riding the bus in Omaha, and share their feedback about the current transit system.



### Memorial Park Concert

JUNE 30

Metro staged extra ORBT buses for the Memorial Park concert, giving people an easy way to get to and from the event without having to worry about parking.

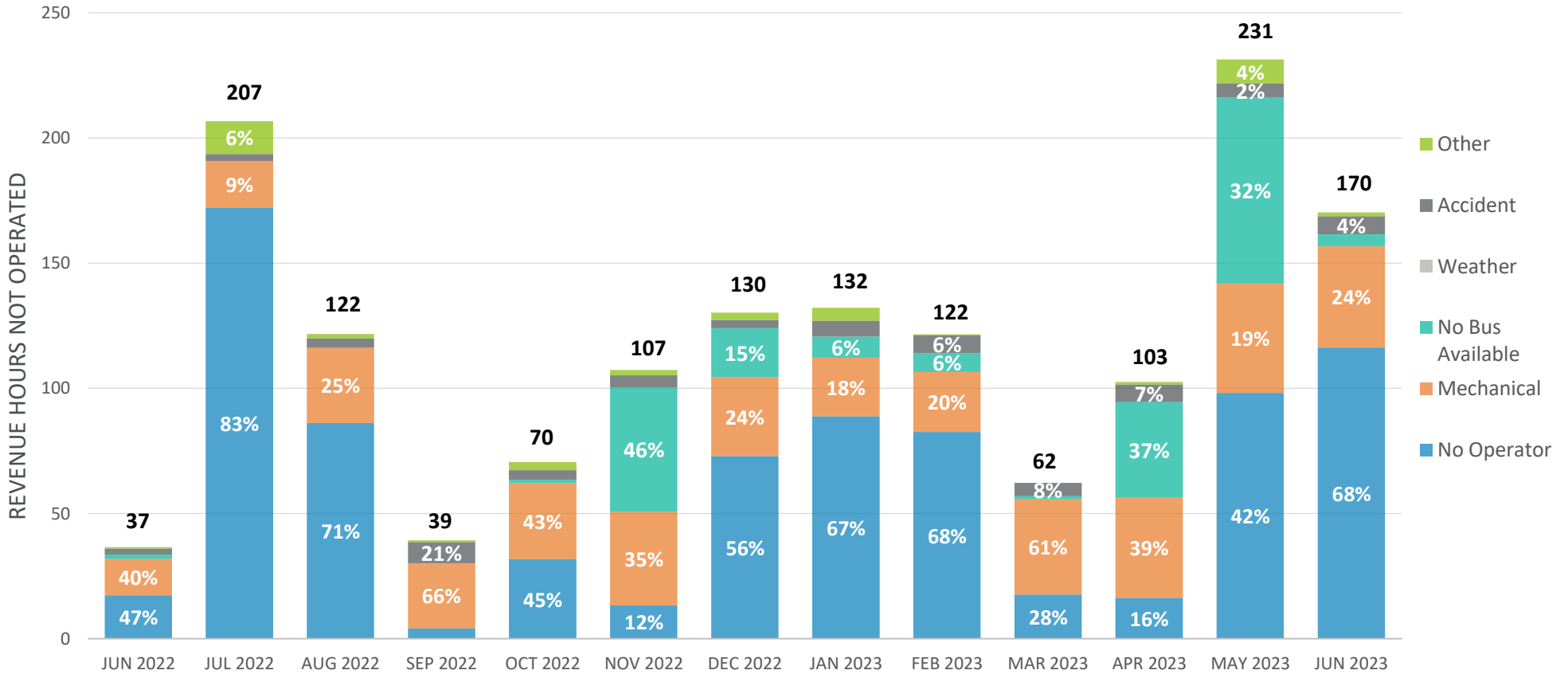


## COMMUNICATIONS

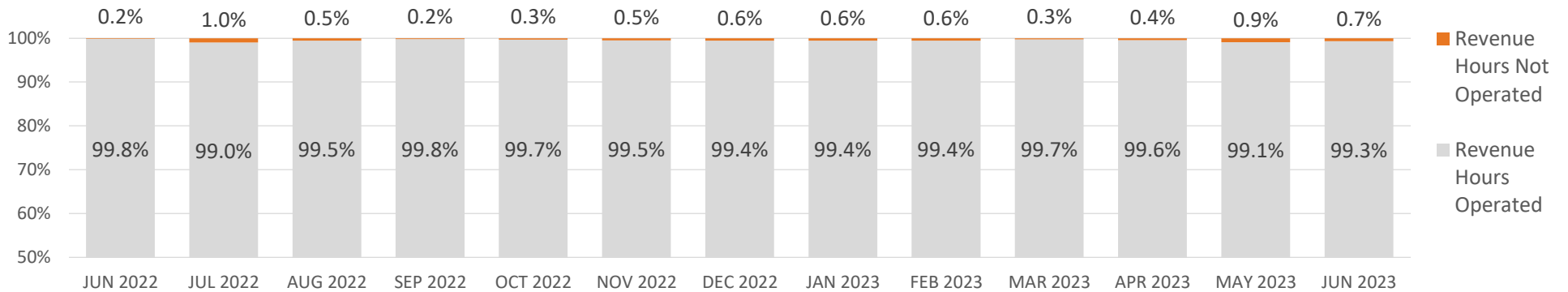


# MONTHLY SERVICE INTERRUPTIONS

## REVENUE HOURS NOT OPERATED BY TYPE



### Percent of Total Revenue Hours



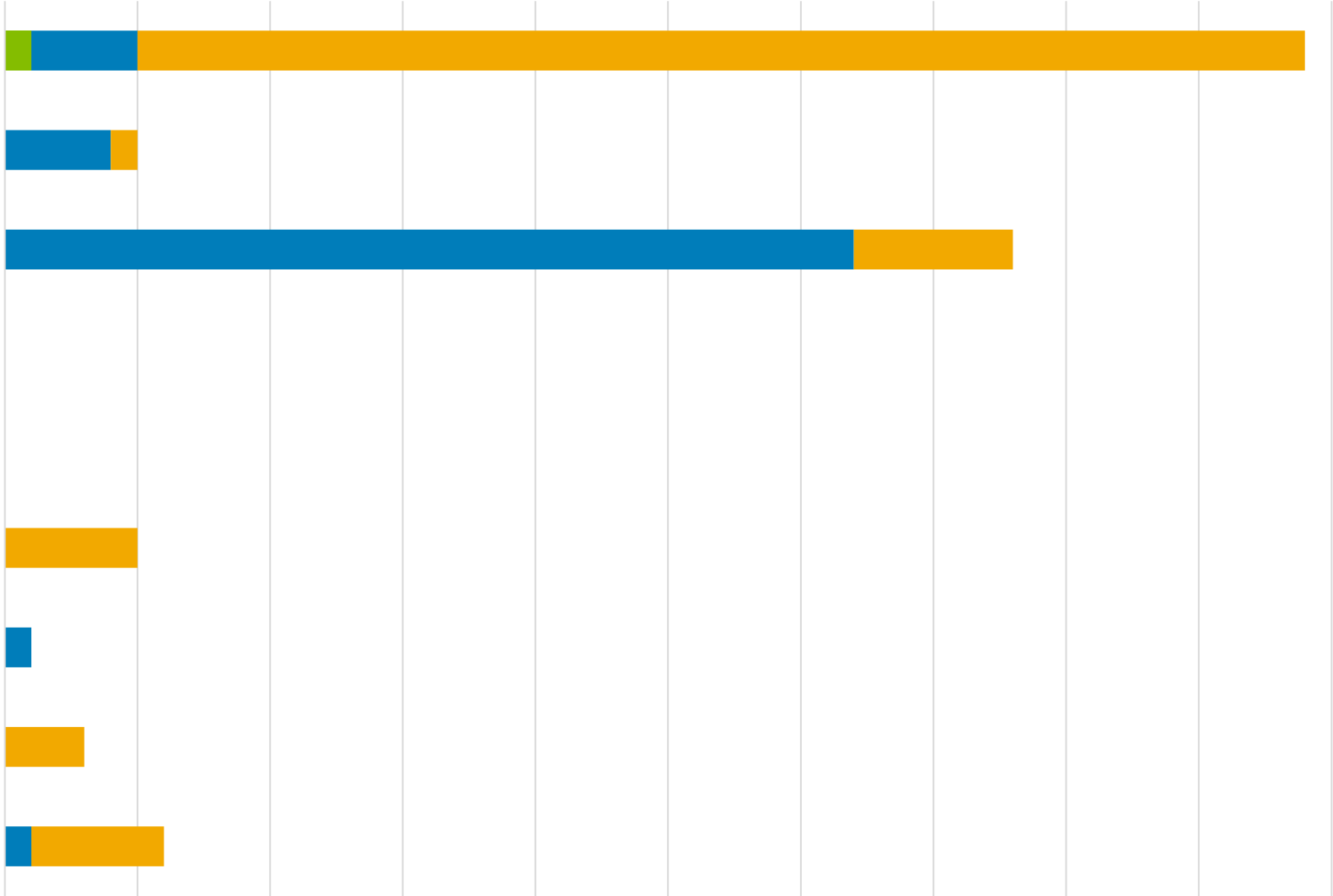
June 2023

### Fixed Route Registered Customer Service Concerns by Category

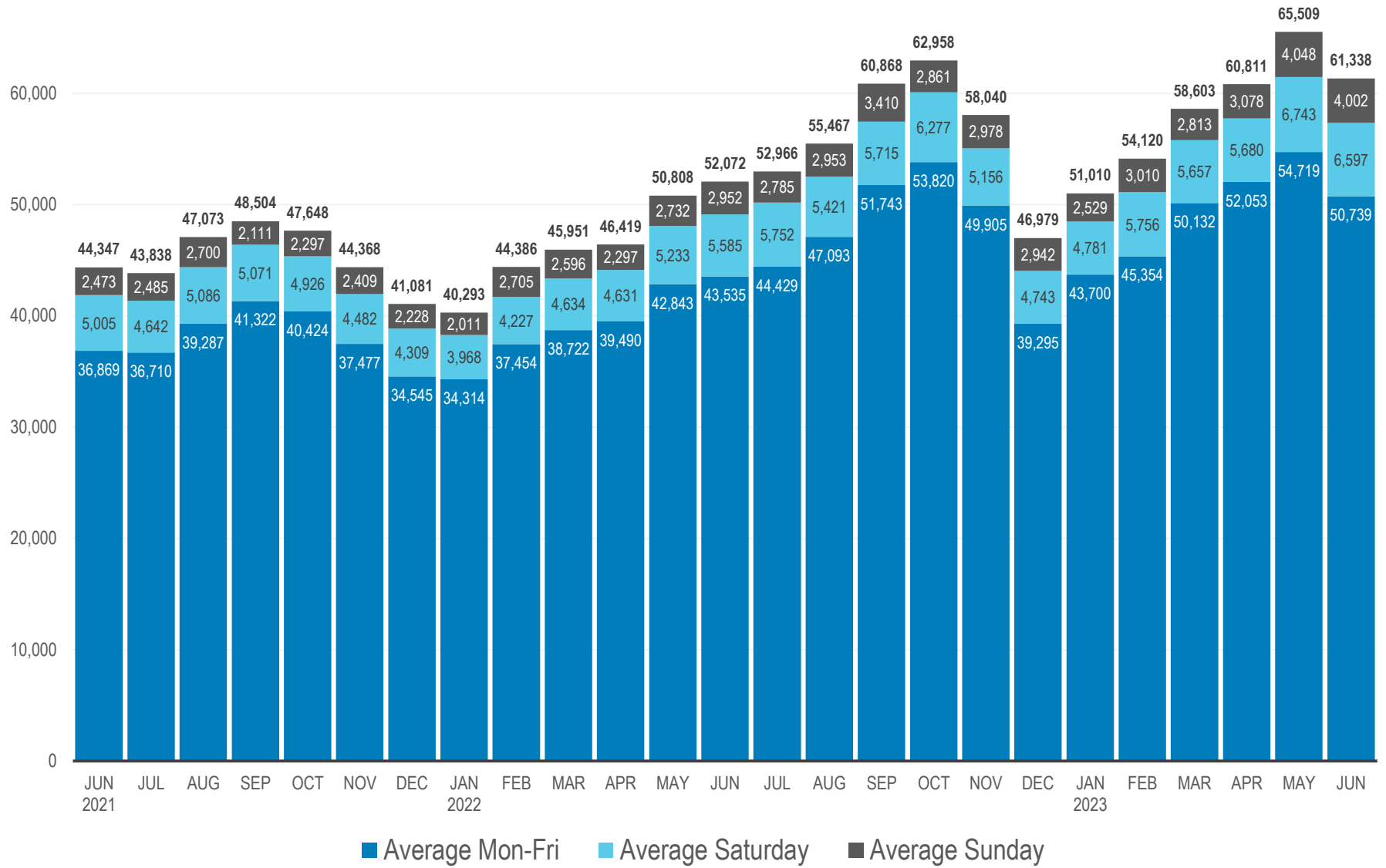
■ Positive ■ Neutral ■ Negative

0 5 10 15 20 25 30 35 40 45 50

- Driver
- General
- Lost & Found
- Office Staff
- OTP
- Routing
- Ticket
- Vehicle
- Other



# Average Weekly Ridership 2021 - 2023



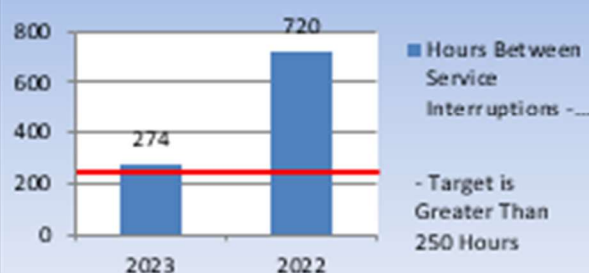


## Metro Transit Operations Report

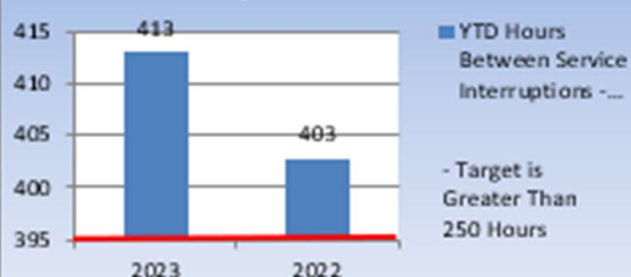
June 2023

Current Month	2023	2022	Variance	Year to Date	YTD 2023	YTD 2022	YTD Variance
<b>Service</b>				<b>Service</b>			
Service Hours	24900	21611	15.22%	Service Hours	142892	127244	12.30%
Service Miles	341788	297897	14.73%	Service Miles	1966170	1753842	12.11%
<b>Interruptions</b>				<b>Interruptions</b>			
Interruptions	91	30	203.33%	Interruptions	346	316	9.49%
Hours Between Interruptions	274	720	-62.02%	Hours Between Interruptions	413	403	2.56%
Miles Between Interruptions	3756	9930	-62.18%	Miles Between Interruptions	5683	5550	2.39%
Target Miles	3350	3350		Target Miles	3350	3350	
<b>Road Calls</b>				<b>Road Calls</b>			
Road Calls	15	39	-61.54%	Road Calls	210	157	33.76%
Miles Between Road Calls	22786	7638	198.31%	Miles Between Road Calls	9363	11171	-16.19%
<b>Paratransit</b>				<b>Paratransit</b>			
Total Van Trips	7030	7065	-0.50%	Total Van Trips	42472	32121	32.23%
Passenger Hours	4116	3846	7.02%	Passenger Hours	25838	18715	38.06%
Trips per Hour	1.71	1.84	-7.02%	Trips per Hour	1.64	1.72	-4.23%
Passenger Miles	46231	46902	-1.43%	Passenger Miles	292271	207356	40.95%
Trips per Mile	0.1521	0.1506	0.95%	Trips per Mile	0.1453	0.1549	-6.19%
Taxi Trips	0	0	#DIV/0!	Taxi Trips	0	0	#DIV/0!
Total Trips - Van & Taxi	7030	7065	-0.50%	Total Trips - Van & Taxi	42472	32121	32.23%

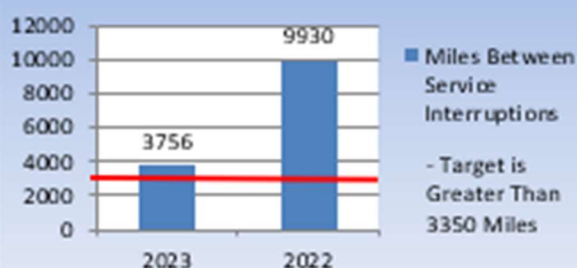
**Hours Between Service Interruptions -  
June 2023 & 2022**



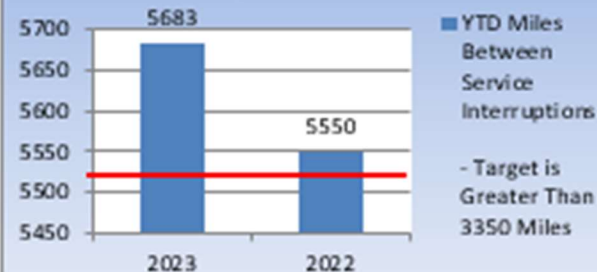
**YTD Hours Between Service  
Interruptions - 2023 & 2022**



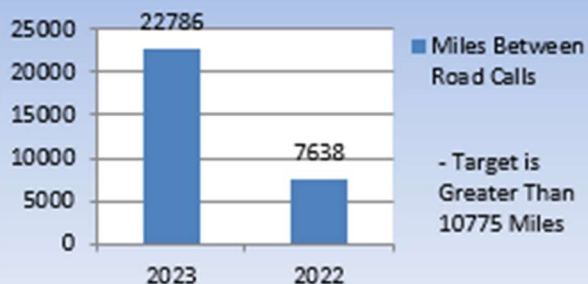
**Miles Between Service Interruptions -  
June 2023 & 2022**



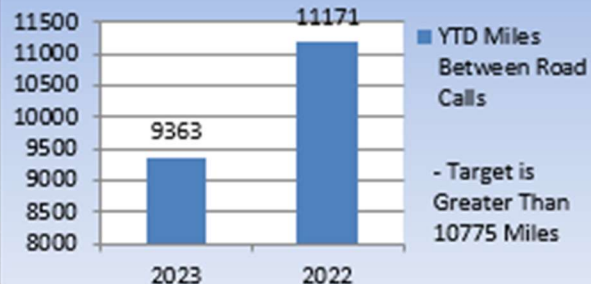
**YTD Miles Between Service  
Interruptions - 2023 & 2022**



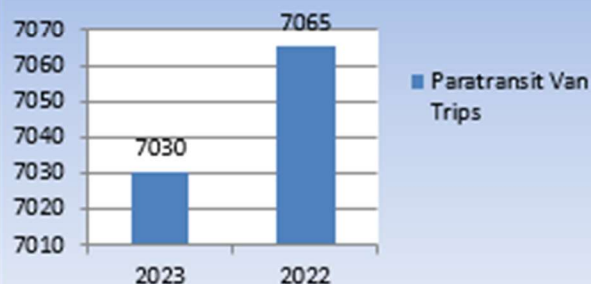
**Miles Between Road Calls  
June - 2023 & 2022**



**YTD Miles Between Road Calls  
- 2023 & 2022**



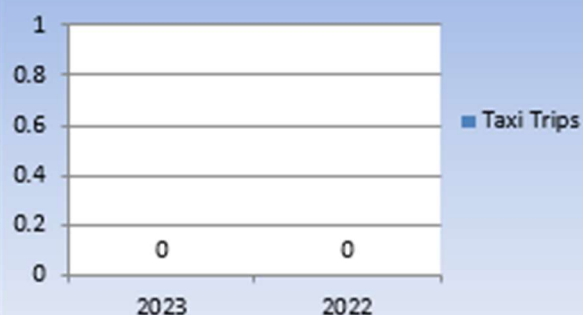
**Paratransit Van Trips  
June - 2023 & 2022**



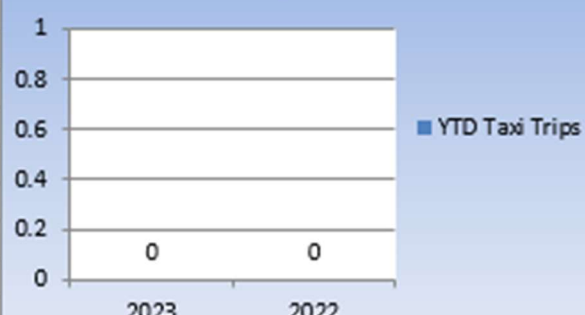
**YTD Paratransit Van Trips - 2023 & 2022**



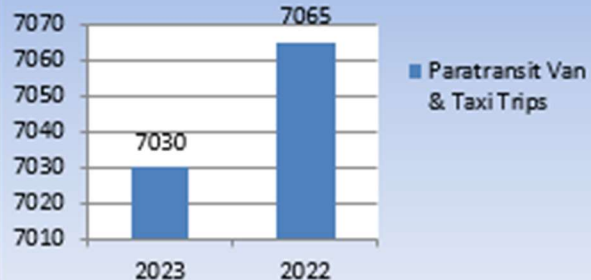
**Taxi Trips June - 2023 & 2022**



**YTD Taxi Trips - 2023 & 2022**



**Paratransit Van & Taxi Trips  
June - 2023 & 2022**



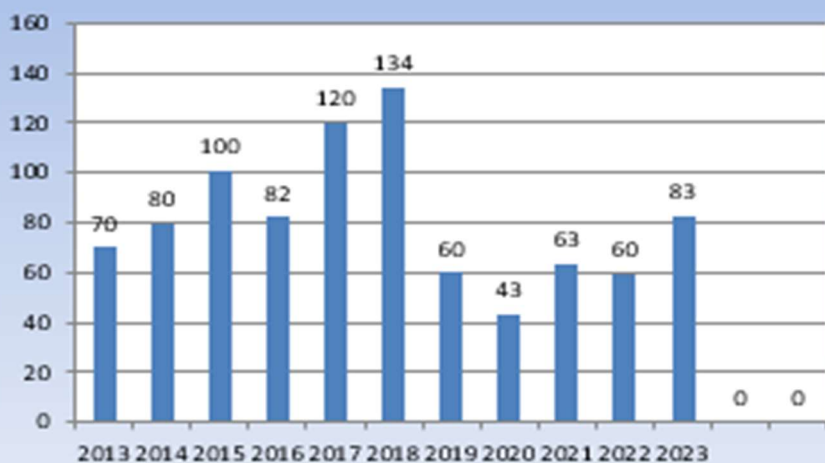
**YTD Paratransit Van & Taxi Trips - 2023 & 2022**



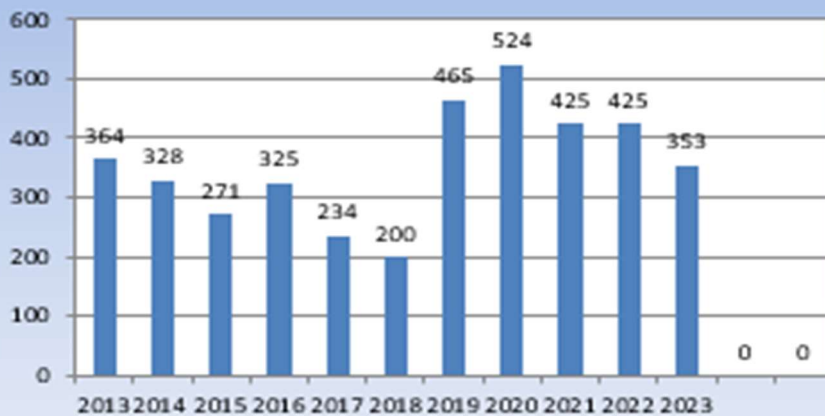
## Service Interruptions Detail

Type	June 2022	June 2023	Difference	2022 YTD	2023 YTD	Difference
Drunk on Bus - Police Called	0	0	0	0	1	1
Passenger Emergency	1	0	-1	0	4	4
Weather	0	0	0	0	0	0
Mechanical	17	43	26	73	183	110
Unknown	0	0	0	0	2	2
Vandalism on Bus	0	0	0	0	0	0
Heavy Traffic	0	0	0	0	0	0
No Bus Available	2	3	1	8	91	83
Total	30	91	61	286	453	167
<b>Mechanical Reasons</b>						
Air Conditioner	0	0	0	3	0	3
Air pressure went down	0	3	3	11	9	2
Brake Problem	1	3	2	6	6	0
Broken Belt	0	0	0	0	0	0
Bus Body Problem	1	0	-1	3	4	-1
Bus shut down	4	13	9	61	80	-19
Delayed by Train	0	0	0	1	0	1
Door Problem	0	1	1	6	3	3
Electrical Problem	1	2	1	12	9	3
Farebox	0	0	0	4	0	4
Leaking Fluid	1	1	0	19	0	19
Leaking fuel	0	0	0	1	0	1
Lift malfunction	0	2	2	3	1	2
Light problem	0	0	0	6	0	6
Low water	0	4	4	3	10	-7
Mirror Broke	0	0	0	7	1	6
No power	0	3	3	16	13	3
Power Steering Problem	0	1	1	4	2	2
Oil Pressure	0	0	0	1	0	1
Overheated	3	3	0	12	1	11
Radiator Leak	0	1	1	1	3	-2
Seat Problem	0	0	0	0	2	-2
Starting problem	0	0	0	5	2	3
Suspension problem	2	2	0	8	13	-5
Tire problem	0	1	1	16	14	2
Transmission malfunction	0	0	0	8	1	7
Unknown Mechanical	4	3	-1	28	5	23
Windshield/window	0	0	0	0	2	-2
Total	17	43	26	245	181	-64

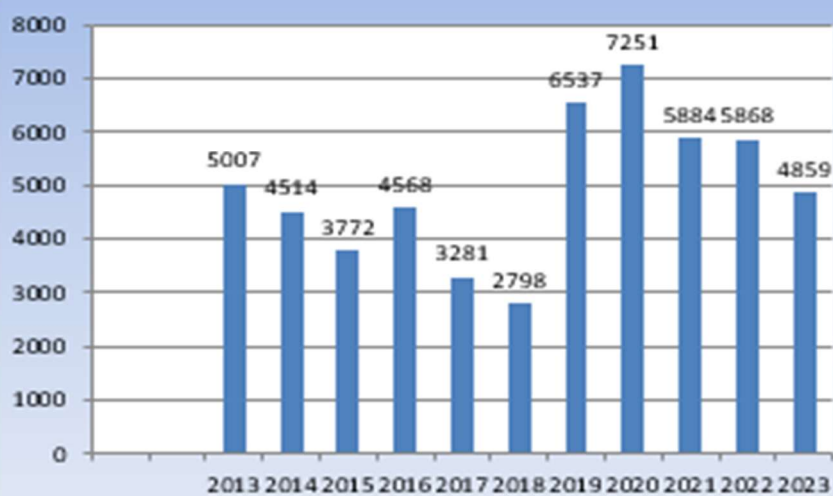
## Service Interruptions



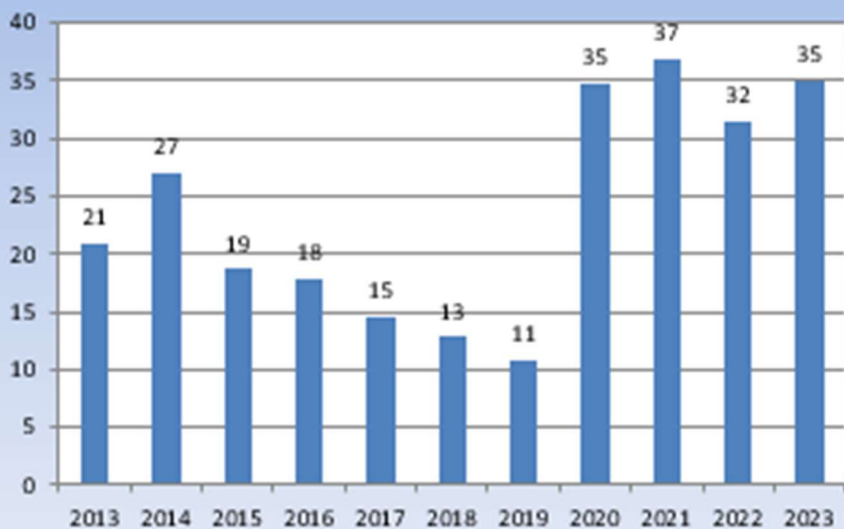
## Hours Between Interruptions



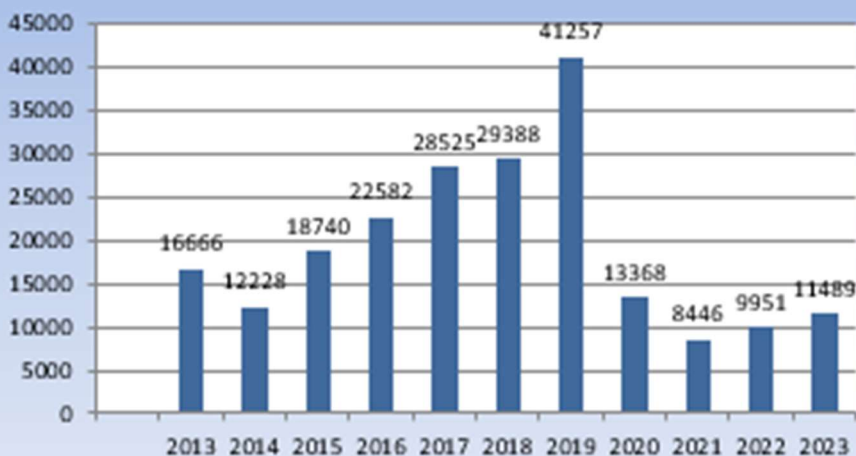
## Miles Between Interruptions



## December Roadcalls



## Miles Between Roadcalls



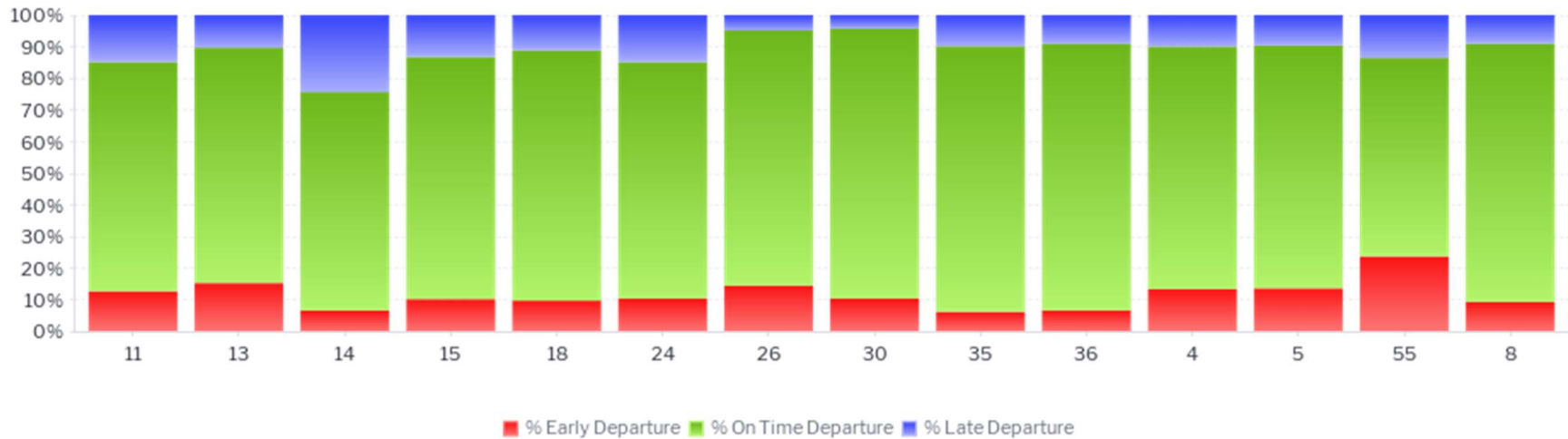
# June 2023 OTP

Departures: On-Time Performance (System Wide)

■ % Early Departure ■ % On Time Departure ■ % Late Departure

Month	Start Date	End Date	Early Departs	% Early Departure	On Time Departs	% On Time Departure	Late Departs	% Late Departure	Total
June	6/1/23	6/30/23	16,730	11.0%	117,948	77.5%	17,504	11.5%	152,182

Departures: On-Time Performance by Route

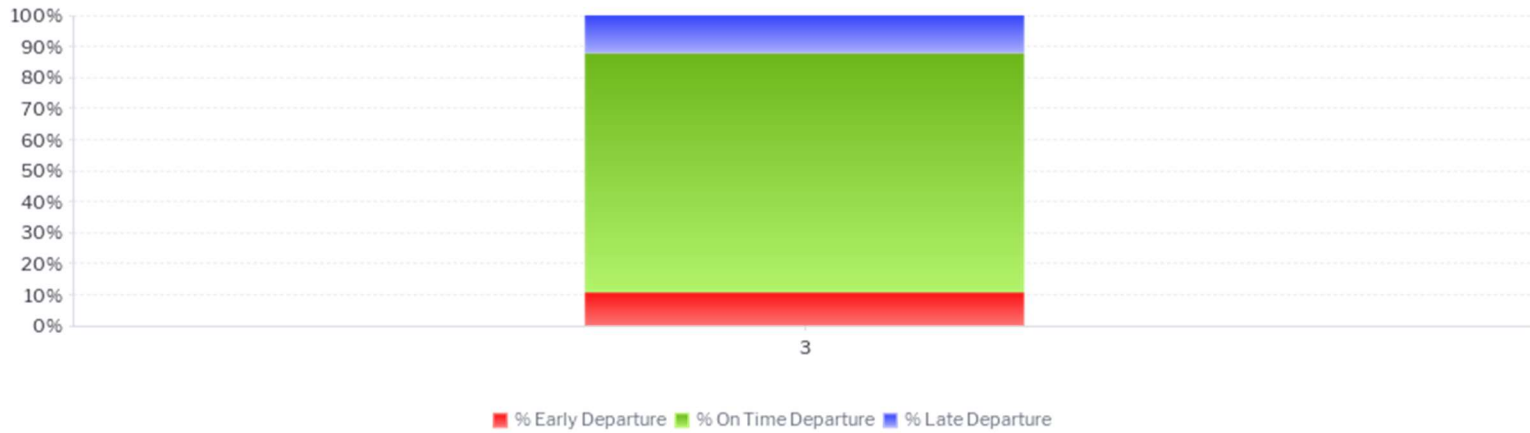


# June 2023 OTP

Route 3 is listed separately due to the long term 42<sup>nd</sup> St. Bridge detour.

## Route 3

Departures: On-Time Performance by Route



Start Date	End Date	Route	Route	Early Departs	% Early Departure	On Time Departs	% On Time Departure	Late Departs	% Late Departure	Total
6/1/23	6/30/23	3	North 40th / South 42nd	1,975	10.7%	14,264	77.2%	2,243	12.1%	18,482

June 2023

## Registered Customer Service Concerns by Category

Total Calls	13395
Bus	8344
MOBY	5051

### Calls by Category

	Total	Positive	Neutral	Negative	Percentage
Driver	55	2	4	49	46.61%
General	5	0	4	1	4.24%
Lost and Found	38	0	32	6	32.20%
Office Staff	1	1	0	0	0.84%
Other	9	0	1	8	7.63%
OTP	0	0	0	0	0.00%
Routing	5	0	0	5	4.24%
Ticket	1	0	1	0	0.84%
Vehicle	3	0	0	3	2.54%
Wheelchair	1	0	0	1	0.84%
Total	118	3	42	73	100.00%
Percentage	100%	2.54%	35.59%	61.86%	