AGENDA OF THE TRANSIT COMMISSION

WEDNESDAY, MAY 19, 2021, 8:15 AM
TRANSIT
901 University Ave

A. Roll Call.

1. Roger Kolb, Chair; Emily Ysebaert, Vice-Chair; Kevin Kuehn, Secretary; Alderman Randy Scannell, Rashad Cobb, Michael Conley-Kuhagen and Jessica Franco-Morales

B. Approval of the Agenda.

1. Approval of May 19, 2021 Transit Commission Agenda

C. Approval of Minutes.

1. Approval of April 21,2021 Transit Commission Minutes

D. Regular Business.

1. Presentation: 2020 Annual Financial Audit

2. Presentation: Green Bay Metro's Annual Service Review

E. Informational.

1. Operational Reports

2. Financial Report

3. Director's Report

4. Next Transit Commission Meeting: Wednesday, June 30, 2021

F. Adjournment.

1) ACCESSIBILITY: Any person wishing to attend who requires special accommodation because of a disability, should contact the City Safety Manager at 920-448-3125 at least 48 hours before the scheduled meeting time so that arrangements can be made.

2) QUORUM: Please take notice that a majority or quorum of the Common Council will attend this Transit Commission meeting and will constitute a meeting of the Common Council for purposes of discussion and information gathering relative to this agenda.
3) REPRESENTATION: The party requesting the communication, or their representative, should be present at this meeting.

Report to the
Transit Commission
of the City of Green Bay

Green Bay METRO

MEETING DATE	PREPARED BY
May 19, 2021	Patty Kiewiz, Transit Director

AGENDA ITEM # B.1

Approval of May 19, 2021 Transit Commission Agenda

BACKGROUND

Enclosed is the agenda for the Transit Commission meeting being held on May 19, 2021.

RECOMMENDATION

Staff recommends the approval of the agenda for May 19, 2021.

FISCAL IMPACT

ATTACHMENTS

None

Report to the
Transit Commission
of the City of Green Bay

Green Bay METRO

MEETING DATE	PREPARED BY
May 19, 2021	Patty Kiewiz, Transit Director

AGENDA ITEM # C.1

Approval of April 21,2021 Transit Commission Minutes

BACKGROUND

Enclosed are the proposed minutes from the Commission meeting held on April 21, 2021

RECOMMENDATION

Staff recommends the approval of the minutes from April 21, 2021.

FISCAL IMPACT

ATTACHMENTS

1. April 21, 2021

MINUTES OF THE TRANSIT COMMISSION

WEDNESDAY, APRIL 21, 2021, 8:15 AM
TRANSIT
901 University Ave

A. ROLL CALL.

1. Roger Kolb, Chair; Emily Ysebaert, Vice-Chair; Kevin Kuehn, Secretary; Alderman Randy Scannell, Rashad Cobb, Michael Conley-Kuhagen and Jessica Franco-Morales

Present: Emily Ysebaert, Randy Scannell, Roger Kolb, Michael Conley-Kuhagen, Excused: Kevin Kuehn, Jessica Franco-Morales, Absent: Rashad Cobb

Chair Roger Kolb called the meeting to order at 8:15 a.m.

B. APPROVAL OF THE AGENDA.

1. Approval of April 21, 2021 Transit Commission Agenda

Moved by Ald. Randy Scannell, seconded by Michael Conley-Kuhagen to approve the April 21, 2021 agenda. Motion carried.
Yes- Emily Ysebaert, Randy Scannell, Roger Kolb, Michael Conley-Kuhagen, No- None, Abstain- None

C. APPROVAL OF MINUTES.

1. Approval of March 17, 2021 Transit Commission Minutes

Moved by Ald. Randy Scannell, seconded by Michael Conley-Kuhagen to approve the minutes from the March 17, 2021. Motion carried.
Yes- Emily Ysebaert, Randy Scannell, Roger Kolb, Michael Conley-Kuhagen, No- None, Abstain- None

D. REGULAR BUSINESS.

1. Presentation: 2020 Annual Financial Audit

Director Kiewiz stated that she would request we we hold this topic until our next meeting in May.

This hold is our request. The audit was very professional and went well. Metro has been holding for confirmation from WisDOT on how CARES dollars (Local Portion) would be counted.

Moved by Commissioner Emily Ysebaert, seconded by Ald. Randy Scannell to approve approve to hold the Presentation: 2020 Annual Financial Audit to next meeting. Motion carried.
Yes- Emily Ysebaert, Randy Scannell, Roger Kolb, Michael Conley-Kuhagen, No- None, Abstain- None

2. Discussion/Action: Green Bay Metro's Public Transit Agency Safety Plan (PTASP)

Director Kiewiz stated the Federal Transit Administration (FTA) requirements Green Bay Metro to maintain a public transit safety agency plan. Metro's Compliance Coordinator with assistance from other staff maintain this document to ensure federal compliance. Page 3 of the document explains the changes that were made, which were Section 2.3, Appendices A and I: Inclusion of Operator Assault Risk Mitigations, updated information throughout for current year; updated Appendix I with current information. This document will require ongoing compliance and updating while being utilized in day to day operations. Modifications and revisions will be made as needed, or annually.

Moved by Ald. Randy Scannell, seconded by Michael Conley-Kuhagen to approve the Green Bay Metro's Public Transit Agency Safety Plan (PTASP). Motion carried.
Yes- Emily Ysebaert, Randy Scannell, Roger Kolb, Michael Conley-Kuhagen, No- None, Abstain- None

3. Discussion/Action: Green Bay Metro's Title VI Policy

The Federal Transit Administration (FTA) requires Green Bay Metro to have an approved Title VI written plan as part of their Civil Rights requirement and compliance. Green Bay Metro reviews and updates the Title VI program every three (3) years. Director Kiewiz provided an overview of the Title VI Policy. This policy has been modified to included service standards and performance standards within this. Metro has not received any Title VI complaints.

Moved by Ald. Randy Scannell, seconded by Commissioner Emily Ysebaert to approve the Green Bay Metro's Title VI Policy. Motion carried.
Yes- Emily Ysebaert, Randy Scannell, Roger Kolb, Michael Conley-Kuhagen, No- None, Abstain- None

4. Discussion/Action: Green Bay Metro's Transit Asset Management Plan (TAM)

Green Bay Metro is required by the Federal Transit Administration (FTA) to maintain a transit asset management plan. All transit agencies that own, operate, or manage capital assets used in the provision of public transportation and receive federal financial assistance under 49 U.S.C. Chapter 53 either as recipients or sub-recipients must meet this requirement. Director Kiewiz provided an overview of the TAM Plan. Our goal this year is to take this one step further on implementing process on how assets are graded. This plan layouts how capital assets will be tracked, monitored and the process for replacement. Modifications to this plan will be annually.

Moved by Ald. Randy Scannell, seconded by Michael Conley-Kuhagen to approve the Green Bay Metro's Transit Asset Management Plan (TAM). Motion carried.
Yes- Emily Ysebaert, Randy Scannell, Roger Kolb, Michael Conley-Kuhagen, No- None, Abstain-

None

E. INFORMATIONAL.

1. Marketing Report

Report included: 2021 January-March Bus Advertising Comparison Report.

Director Kiewiz gave a brief overview of 1st quarter: Ridership is gradually returning. Advertising calls are starting to return. Director Kiewiz stated she has no concerns.

2. Operational Reports

Reports included: Microtransit, Fixed Route, Paratransit, mobility and bike usage.

Director Kiewiz provided a brief overview of the March ridership reports for Fixed Route, Paratransit and Microtransit. Fixed Route ridership pre-pandemic versus state of emergency pandemic: we are averaging 1,700 trips per day and 750 trips on Saturdays. Microtransit ridership is increasing. No concerns or complaints. Director Kiewiz stated she could answer any questions.

No additional questions received.

3. Financial Reports

Director Kiewiz stated in your packets you will find the operating expense report for February. She gave a brief overview of the revenue and expense reports. We are at 12% of budget. Director Kiewiz stated you will see a drastic increase in the building and equipment maintenance that is only for the UVI purification systems and driver barriers. We ended up expensing those out but they were covered with the emergency relief funds from the FTA. No concerns on our part.

No additional questions received.

4. Director's Report

Director Kiewiz provided an overall update:

Green Bay Metro's Service Development Committee has started back up. Members include four operators, an Operation Supervisor, our Mobility Coordinator and Lisa Conard, Brown County MPO. They have been meeting and reviewing routes. The team has finalized some recommendation on routes. Director Kiewiz has been working with Brown County Planning staff looking at areas where microtransit may be good fit. Anticipating meeting with all the municipalities in the next couple weeks to discuss the recommendations going forward for the system. We want to be sure all our community partners are on board and we are serving the community needs. At that point, we will have a lot of public outreach to do. As soon as we finalize a map Director Kiewiz will send it electronically to all Commissioners. Our focus is looking at all of the routes and what truly needs increased service and 30 minute frequency, and where microtransit may compliment the service.

Metro has begun preparing the 2022 budget to include the future changes to the system. Our goal is to make sure the service that we are offering today is there, utilizing all the various modes of transit. Staff has spent a considerable amount of time reviewing paratransit. We are required under

FTA to provide Paratransit within 3/4 mile from the Fixed Route, within the service area. Director Kiewiz recommendation would be that the any current paratransit clients would be grandfathered into the service.

Director Kiewiz requested to move the June Commission meeting to a later date, looking at June 30, 2021. The reason for this is to seek Commission approval after the public comment period and public hearing. We have planned multiple public informational meetings.

In regards to microtransit we had implemented the amendment with Via through the pandemic. Director Kiewiz reached out to the FTA to find out at what point does the emergency orders end and when would Metro be obligated as a system to RFP the microtransit service. FTA has informed Metro that we are able to operate the microtransit until June 2022 under the emergency orders. By the end of the year Metro will anticipate working on an RFP for the microtransit service.

There was a third round of stimulus funds known as ARPA. We are expecting approximately $3.3 million.

Included in your packet is the 2020 Green Bay Metro Transit Spotlight flyer that is shared with elected officials in Madison and Capital Hill, in Washington DC. This is used to discuss the needs for transit. This document is available on our website.

5. Next Transit Commission Meeting: Wednesday, May 19, 2021

F. ADJOURNMENT.

No quarum a Commissioner had to leave early.

Adjourned at 9:11 a.m.

Report to the
Transit Commission
of the City of Green Bay

Green Bay METRO

MEETING DATE	PREPARED BY
May 19, 2021	Patty Kiewiz, Transit Director

AGENDA ITEM # D.1

Presentation: 2020 Annual Financial Audit

BACKGROUND

Baker Tilly will present the Annual Financial Report for fiscal year 2020.

RECOMMENDATION

Receive and place on file.

FISCAL IMPACT

ATTACHMENTS

1. Green Bay Transit 2020 GAAS FS Audit FINAL
2. Green Bay Transit 2020 GAAS Audit Results FINAL

Green Bay Metro Transit

An Enterprise Fund of the
City of Green Bay, Wisconsin

Financial Statements and
Supplementary Information

December 31, 2020

Independent Auditors' Report

To the Transit Commission of
Green Bay Metro Transit

Report on the Financial Statements

We have audited the accompanying financial statements of Green Bay Metro Transit, an enterprise fund of the City of Green Bay, Wisconsin, as of and for the year ended December 31, 2020, and the related notes to the financial statements, as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

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

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Green Bay Metro Transit as of December 31, 2020, and the respective changes in financial position and cash flows thereof for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matters

As discussed in Note 1, the financial statements present only the Green Bay Metro Transit enterprise fund and do not purport to, and do not, present fairly the financial position of the City of Green Bay, Wisconsin, as of December 31, 2020 and 2019 and the respective changes in financial position, or cash flows thereof for the years then ended in accordance with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Prior Period Financial Statements

The financial statements of the Green Bay Metro Transit, as of and for the year ended December 31, 2019, were audited by other auditors whose reported dated June 24, 2020, expressed an unmodified opinion on those statements.

Other Matters

Required Supplementary Information

Green Bay Metro Transit has omitted the Management's Discussion and Analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the financial statements. Such missing information, although not a part of the financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of the financial reporting for placing the financial statements in an appropriate operational, economic, or historical context. Our opinion on the financial statements is not affected by this missing information.

Accounting principles generally accepted in the United States of America require that the required supplementary information as listed in the table of contents be presented to supplement the financial statements. Such information, although not a part of the financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the financial statements, and other knowledge we obtained during our audit of the 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.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards,* we have issued our report dated May 12, 2021 on our consideration of Green Bay Metro Transit'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 Green Bay Metro Transit'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 Green Bay Metro Transit's internal control over financial reporting and compliance.

Baker Tilly US, LLP

Madison, Wisconsin
May 12, 2021

	2020	2019
Assets		
Current Assets		
Cash	$ 3,532,227	$ 2,707,197
Receivables		
Operating assistance, federal and state	1,350,000	492,132
Customer accounts receivable	232,873	168,384
Inventories	256,559	258,692
Total current assets	5,371,659	3,626,405
Noncurrent Assets		
Net pension asset	728,185	-
Capital assets		
Land	1,064,643	1,064,643
Plant in service (at cost)	22,722,750	22,468,676
Construction work in progress	171,496	-
Accumulated depreciation	(12,390,615)	(12,693,243)
Total noncurrent assets	12,296,459	10,840,076
Total assets	17,668,118	14,466,481
Deferred Outflows of Resources		
Deferred outflows related to pension	1,662,395	2,146,424
Liabilities		
Current Liabilities		
Accounts payable	2,359,110	372,680
Accrued liabilities	112,851	296,246
Unearned revenue	81,428	169,257
Compensated absences	111,261	211,000
Total current liabilities	2,664,650	1,049,183
Noncurrent Liabilities		
Advances from municipalities for working capital	1,494,221	1,494,221
Compensated absences	240,360	167,719
Net pension liability	-	793,395
Total noncurrent liabilities	1,734,581	2,455,335
Total liabilities	4,399,231	3,504,518
Deferred Inflows of Resources		
Deferred inflows related to pension	2,185,833	1,100,213
Net Position		
Net investment in capital assets	11,568,274	10,840,076
Restricted, pension	728,185	-
Unrestricted	448,990	1,168,098
Net position	$ 12,745,449	$ 12,008,174

See notes to financial statements

Green Bay Transit

Statements of Revenues, Expenses and Changes in Net Position
December 31, 2020 and 2019

	2020	2019
Operating Revenues		
Passenger fares for transit service	$ 373,147	$ 667,693
Special fares	361,926	401,835
Paratransit program fares	183	267
Nontransportation Revenue		
Advertising	119,366	150,840
Partnerships	147,153	189,666
Other	64,756	35,106
Total operating revenues	1,066,531	1,445,407
Operating Expenses		
Salaries and wages	2,571,463	3,178,545
Employee fringe benefits	1,751,463	2,044,976
Contractual services	289,358	283,302
Fuel	200,289	499,610
Materials and supplies - tires and tubes	29,868	47,972
Materials and supplies - other	668,534	387,564
Heat, light, and power	90,164	102,897
Insurance and taxes	153,933	115,213
Paratransit program	489,536	839,295
Microtransit program	214,563	-
Equipment replacement, repairs and leases	83,363	134,577
Depreciation	1,437,524	1,273,662
Other	20,907	28,737
Total operating expenses	8,000,965	8,936,350
Operating loss	(6,934,434)	(7,490,943)
Nonoperating Revenues (Expenses)		
Interest income	10,447	31,510
Federal operating assistance	1,694,158	2,339,487
Federal operating assistance - CARES	1,350,000	-
State operating assistance	2,399,494	2,290,615
Local operating assistance	42,782	1,555,670
Gain (loss) on disposal of capital assets	9,107	1,650
Total nonoperating revenues (expenses)	5,505,988	6,218,932
Loss before contributions and transfers	(1,428,446)	(1,272,011)
Transfer in, Municipality, Capital	5,188	272,671
Capital Contributions, Federal Grants	296,837	1,097,285
Capital Contributions, State Grants	1,863,696	-
Change in net position	737,275	97,945
Net Position, Beginning	12,008,174	11,910,229
Net Position, Ending	$ 12,745,449	$ 12,008,174

See notes to financial statements

Statements of Cash Flows
December 31, 2020 and 2019

	2020	2019
Cash Flows From Operating Activities		
Received from customers	$ 914,213	$ 1,518,765
Paid to suppliers for goods and services	(2,021,122)	(2,282,601)
Paid to employees for services	(4,322,926)	(4,902,823)
Cash flows from operating activities	(5,429,835)	(5,666,659)
Cash Flows From Noncapital Financing Activities		
Operating subsidies received, local	1,649,528	1,401,293
Operating subsidies received, state	2,399,494	2,128,834
Operating subsidies received, federal	2,186,290	2,179,819
Cash flows from noncapital financing activities	6,235,312	5,709,946
Cash Flows From Capital and Related Financing Activities		
Acquisition and construction of capital assets	(2,165,722)	(1,371,605)
State capital assistance	1,863,696	906,167
Local capital assistance	5,188	-
Federal capital assistance	296,837	1,097,285
Proceeds received on sale of capital assets	9,107	1,650
Cash flows from capital and related financing activities	9,106	633,497
Cash Flows From Investing Activities		
Interest Received	10,447	31,510
Net change in cash and cash equivalents	825,030	708,294
Cash and Cash Equivalents, Beginning	2,707,197	1,998,903
Cash and Cash Equivalents, Ending	$ 3,532,227	$ 2,707,197

Noncash Capital and Financing Activities

None

See notes to financial statements

Green Bay Transit

Statements of Cash Flows
December 31, 2020 and 2019

	2020	2019
Reconciliation of Operating Loss to Cash Flows From Operating Activities		
Operating loss	$ (6,934,434)	$ (7,490,943)
Noncash items included in operating loss:		
Depreciation	1,437,524	1,273,662
Change in assets and liabilities:		
Accounts receivable	(64,489)	4,886
Inventories	2,133	(2,427)
Accounts payable	379,684	158,993
Accrued liabilities	(183,395)	9,743
Unearned revenue	(87,829)	68,472
Compensated absences	(27,098)	4,069
OPEB related deferrals and liabilities	-	(922)
Pension related deferrals and assets	48,069	307,808
Net cash flows from operating activities	$ (5,429,835)	$ (5,666,659)

See notes to financial statements

1. Summary of Significant Accounting Policies

The financial statements of Green Bay Transit (Metro) have been prepared in conformity with accounting principles generally accepted in the United States of America as applied to enterprise funds of government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

The significant accounting principles and policies utilized by transit are described below:

Reporting Entity

Green Bay Transit, an enterprise fund of the City of Green Bay, provides services to the Cities of Green Bay and De Pere and the Villages of Ashwaubenon, Allouez and Bellevue. Each has agreed to finance the annual operating loss after applying federal and state aids in an amount equal to its share of bus mileage to total bus mileage. The total of each one’s share of the current year end operating loss is recorded as local operating assistance revenue in the financial statements. The transit is governed by the Transit Commission which consists of a city council member and citizen representatives.

Measurement Focus, Basis of Accounting and Financial Statement Presentation

Metro is presented as an enterprise fund of the municipality. Enterprise funds are used to account for operations that are financed and operated in a manner similar to private business or where the governing body has decided that the determination of revenues earned, costs incurred and net income is necessary for management accountability.

The financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used. Revenues, expenses, gains, losses, assets and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

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 and expenses during the reporting period. Actual results could differ from those estimates.

Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources and Net Position

Deposits and Investments

For purposes of the statement of cash flows, cash and cash equivalents have original maturities of three months or less from the date of acquisition.

Investment of Metro funds is restricted by state statutes. Investments are limited to:

- Time deposits in any credit union, bank, savings bank or trust company maturing in three years or less.

- Bonds or securities of any county, city, drainage district, technical college district, village, town, or school district of the state. Also, bonds issued by a local exposition district, local professional baseball park district, local professional football stadium district, local cultural arts district, the University of Wisconsin Hospitals and Clinics Authority, or the Wisconsin Aerospace Authority.
- Bonds or securities issued or guaranteed by the federal government.
- The local government investment pool.
- Any security maturing in seven years or less and having the highest or second highest rating category of a nationally recognized rating agency.
- Securities of an open end management investment company or investment trust, subject to various conditions and investment options.
- Repurchase agreements with public depositories, with certain conditions.

Metro is included in the city's investment policy which follows the state statutes for allowable investments.

Investments are stated at fair value, which is the amount at which an investment could be exchanged in a current transaction between willing parties. Fair values are based on quoted market prices or similar information. No investments are reported at amortized cost. Adjustments necessary to record investments at fair value are recorded in the operating statements as increases or decreases in investment income. Fair values may have changed significantly after year-end.

Accounts Receivable

Metro considers receivables from government units to be fully collectible; accordingly, no allowance for doubtful accounts from governmental units is presented.

Inventories

Materials and supplies are generally used for operation and maintenance work, not for resale. They are valued at lower of cost or market utilizing the weighted average method and charged to operation and maintenance expense when used.

Pensions

For purposes of measuring the net pension liability (asset), deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Wisconsin Retirement System (WRS) and additions to/deductions from WRS' fiduciary net position have been determined on the same basis as they are reported by WRS. 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.

Capital Assets

Capital assets are defined by Metro as assets with an initial, individual cost of at least $5,000 and an estimated useful life in excess of five years.

Additions to and replacements of transit capital assets are recorded at original cost, which includes material, labor, overhead, and an allowance for the cost of funds used during construction when significant. The cost of renewals and betterments relating to retirement units is added to capital asset accounts. The cost of property replaced, retired, or otherwise disposed of, is deducted from capital asset accounts and, generally, together with removal costs less salvage, is charged to accumulated depreciation. The provision for depreciation shown in the financial statements results from the application of straight-line rates to original costs.

A summary of depreciation lives follows:

	Years
Buildings and improvements	15 - 40
Machinery and equipment	3–15

Deferred Outflow of Resources

A deferred outflow of resources represents a consumption of net position that applies to a future period and will not be recognized as an outflow of resources (expense) until that future time.

Compensated Absences

It is Metro’s policy to permit employees to accumulate earned but unused vacation and sick leave benefits in accordance with employee handbook policies. All vacation and sick leave is accrued when incurred in the financial statements.

Employees earn varying amounts of vacation based on years of service. Vacation time is accrued throughout the year. This liability is reported as a current liability on the statements of net position.

Other Liabilities

Other accrued liabilities represent accrued payroll and related benefits at year end.

Deferred Inflows of Resources

A deferred inflow of resources represents an acquisition of net position that applies to a future period and therefore will not be recognized as an inflow of resources (revenue) until that future time.

Revenues and Expenses

Revenue Recognition

Metro distinguishes *operating* revenues and expenses from *nonoperating* items. Operating revenues and expenses generally result from providing services. The principal operating revenues of the transit system are charges to customers for services. In addition, the transit system also receives operating subsidies from state, local and federal governments. Operating expenses include the cost of services, administrative expenses and depreciation on capital assets. Other revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

Charges for Services

Metro fares are recorded as revenue continuously through the year. Current fares were made effective January 1, 2020 as approved by the Green Bay Transit Commission. Unearned revenues represents an estimate of tickets and passes purchased by agencies and other organizations that are not yet redeemed.

Capital Contributions

Metro has received federal, state, local and other grants to pay a portion of the costs of capital assets or capital associated maintenance items. The value of property contributed to Metro is reported as revenues on the statement of revenues, expenses and statement of net position.

Effect of New Accounting Standards on Current Period Financial Statements

GASB has approved Statement No. 87, *Leases, Statement No. 89, Accounting for Interest Cost Incurred Before the End of a Construction Period*, Statement No. 91, *Conduit Debt Obligations*, Statement No. 92, *Omnibus 2020*, Statement No. 93, *Replacement of Interfund Bank Offered Rates*, Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*, Statement No. 96, *Subscription-Based Information Technology Arrangements, and* Statement No. 97, *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans*. When they become effective, application of these standards may restate portions of these financial statements.

Comparative Data

Certain amounts presented in the prior year data may have been reclassified in order to be consistent with the current year's presentation.

2. Deposits and Investments

Generally accepted accounting principles require the disclosure of Metro's cash and investment balances and their applicable investment insurance coverage. Metro's cash and investments are commingled with the entire city; therefore, individual fund bank balances cannot be determined. Please refer to the citywide statements for further information.

3. Changes in Capital Assets

A summary of changes in Metro capital assets for 2020 and 2019 follows:

	Balance 1/1/20	Additions	Retirements	Adjustments	Balance 12/31/20
Capital assets, not being depreciated					
Land	$ 1,064,643	$ -	$ -	$ -	$ 1,064,643
Capital assets being depreciated					
Buildings and improvements	6,561,515	-	-	131,880	6,693,395
Improvements other than buildings	64,625	34,888	-	-	99,513
Fare equipment	721,712	-	-	-	721,712
Vehicles	13,973,974	1,854,745	1,740,152	-	14,088,567
Fuel holders, processors and accessories	245,734	-	-	-	245,734
Communications equipment	577,993	-	-	-	577,993
Machinery and equipment	323,123	104,593	-	(131,880)	295,836
Total capital assets being depreciated	22,468,676	1,994,226	1,740,152	-	22,722,750
Construction in progress	-	171,496	-		171,496
Total capital assets	23,533,319	2,165,722	1,740,152	-	23,958,889
Less accumulated depreciation	(12,693,243)	(1,437,524)	1,740,152	-	(12,390,615)
Net metro system plant	$ 10,840,076				$ 11,568,274

	Balance 1/1/19	Additions	Retirements	Adjustments	Balance 12/31/19
Capital assets, not being depreciated					
Land	$ 1,064,643	$ -	$ -	$ -	$ 1,064,643
Capital assets being depreciated					
Buildings and improvements	6,561,515	-	-	-	6,561,515
Improvements other than buildings	154,435	-	89,810	-	64,625
Fare equipment	721,712	-	-	-	721,712
Vehicles	13,973,974	1,371,605	734,550	-	13,973,974
Fuel holders, processors and accessories	245,734	-	-	-	245,734
Communications equipment	580,604	-	2,610	-	577,993
Machinery and equipment	383,155	104,593	60,033	-	323,123
Total capital assets being depreciated	21,984,074	1,371,605	887,003	-	22,468,676
Construction in progress	-	-	-		-
Total capital assets	23,048,717	1,371,605	887,003	-	23,958,889
Less accumulated depreciation	(12,306,584)	(1,273,662)	887,003	-	(12,693,243)
Net metro system plant	$ 10,742,133				$ 10,840,076

4. Advances from Municipalities

Each municipality/tribe serviced by Metro has agreed to share in the annual net operating loss on a basis equal to its share of mileage to total bus mileage. The method for funding operations is to request advance funding from each municipality for its pro-rate share of the budgeted operating loss on a monthly or quarterly basis. At year-end each municipality's share of the actual operating loss is calculated and the municipality is either issued a refund or billed an additional amount. Each municipality has also advanced cash to the Metro for working capital. An analysis of advances from municipalities held for working capital on December 31, 2020 and 2019 is as follows.

	City of Green Bay	City of De Pere	Village of Ashwaubenon	Village of Allouez	Village of Bellevue	Oneida Tribe of Indians	Total
Long-term advances held for working capital	$ 982,190	$ 96,119	$ 176,764	$ 96,468	$ 4,340	$ 138,340	$ 1,494,221

5. Net Position

GASB No. 34 requires the classification of net position 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, including restricted capital assets, net of accumulated depreciation and 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 are not included in the calculation of net investment in capital assets. Rather, that portion of the debt is included in the same net position component as the unspent proceeds. As of December 31, 2020 and 2019, Metro does not have any outstanding debt.

Restricted – This component of net position consists of constraints placed on net asset use through external constraints imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or constraints imposed by law through constitutional provisions or enabling legislation. As of December 31, 2020, Metro has a restricted net position for the pension asset.

Unrestricted net position – The component of net position consist of net position that does not meet the definition of "restricted" or "net investment in capital assets."

When both restricted and unrestricted resources are available for use, it is Metro's policy to use restricted resources first, then unrestricted resources as they are needed.

6. Employee Retirement System

Plan Description. The WRS is a cost-sharing multiple-employer defined benefit pension plan. WRS benefits and other plan provisions are established by Chapter 40 of the Wisconsin Statutes. Benefit terms may only be modified by the legislature. The retirement system is administered by the Wisconsin Department of Employee Trust Funds (ETF). The system provides coverage to all eligible State of Wisconsin, local government and other public employees. All employees, initially employed by a participating WRS employer on or after July 1, 2011, and expected to work at least 1,200 hours a year (880 hours for teachers and school district educational support employees) and expected to be employed for at least one year from employee's date of hire are eligible to participate in the WRS.

ETF issues a standalone Comprehensive Annual Financial Report, which can be found at http: //etf.wi.gov/publications/cafr.htm.

Vesting. For employees beginning participation on or after January 1, 1990, and no longer actively employed on or after April 24, 1998, creditable service in each of five years is required for eligibility for a retirement annuity. Participants employed prior to 1990 and on or after April 24, 1998, and prior to July 1, 2011, are immediately vested. Participants who initially became WRS eligible on or after July 1, 2011, must have five years of creditable service to be vested.

Benefits Provided. Employees who retire at or after age 65 (54 for protective occupation employees, 62 for elected officials and State executive participants, if hired on or before 12/31/2016) are entitled to receive an unreduced retirement benefit. The factors influencing the benefit are: (1) final average earnings, (2) years of creditable service and (3) a formula factor.

Final average earnings is the average of the participant's three highest years' earnings. Creditable service is the creditable current and prior service expressed in years or decimal equivalents of partial years for which a participant receives earnings and makes contributions
as required. The formula factor is a standard percentage based on employment category.

Employees may retire at age 55 (50 for protective occupation employees) and receive reduced benefits. Employees terminating covered employment before becoming eligible for a retirement benefit may withdraw their contributions and forfeit all rights to any subsequent benefits.

The WRS also provides death and disability benefits for employees.

Post-Retirement Adjustments. The Employee Trust Funds Board may periodically adjust annuity payments from the retirement system based on annual investment performance in accordance with s. 40.27, Wis. Stat. An increase (or decrease) in annuity payments may result when investment gains (losses), together with other actuarial experience factors, create a surplus (shortfall) in the reserves, as determined by the system's consulting actuary. Annuity increases are not based on cost of living or other similar factors. For Core annuities, decreases may be applied only to previously granted increases. By law, Core annuities cannot be reduced to an amount below the original, guaranteed amount (the floor) set at retirement. The Core and Variable annuity adjustments granted during recent years are as follows:

Years	Core Fund Adjustment	Variable Fund Adjustment
2009	(2.1) %	(42) %
2010	(1.3)	22
2011	(1.2)	11
2012	(7.0)	(7)
2013	(9.6)	9
2014	4.7	25
2015	2.9	2
2016	0.5	(5)
2017	2.0	4.0
2018	2.4	17.0
2019	0.0	(10.0)

Contributions. Required contributions are determined by an annual actuarial valuation in accordance with Chapter 40 of the Wisconsin Statutes. The employee required contribution is one-half of the actuarially determined contribution rate for general category employees, including teachers, and Executives and Elected Officials. Starting January 1, 2016, the Executives and Elected Officials category merged into the General Employee category. Required contributions for protective employees are the same rate as general employees. Employers are required to contribute the remainder of the actuarially determined contribution rate. The employer may not pay the employee required contribution unless provided for by an existing collective bargaining agreement.

The WRS recognized $217,143 and $235,323 in contributions from the Metro during the current and prior reporting periods, respectively.

Contribution rates as of December 31, 2020 and December 31, 2019 are:

	2020		2019	
	Employee	Employer	Employee	Employer
General (including executives and elected officials)	6.55 %	6.55 %	6.7 %	6.7 %
Protective with social security	6.55	10.55	6.7	10.7
Protective without social security	6.55	14.95	6.7	14.9

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

At December 31, 2020, the Metro reported a liability (asset) of $(728,185) for its proportionate share of the net pension liability (asset). The net pension liability (asset) was measured as of December 31, 2019, and the total pension liability used to calculate the net pension liability (asset) was determined by an actuarial valuation as of December 31, 2018 rolled forward to December 31, 2019. Changes in the actuarial assumptions used to develop the total pension liability occurred between the respective actuarial valuation dates and the measurement dates, including the discount rate, long-term expected rate of return, post-retirement adjustment, wage inflation rate, mortality and separation rates, as presented below. There were no material changes in benefit terms. The Metro's proportion of the net pension liability (asset) was based on the Metro's share of contributions to the pension plan relative to the contributions of all participating employers. At December 31, 2019, the Metro's proportion was 0.0227638 percent, which was an increase of 0.00046924 percent from its proportion measured as of December 31, 2018.

At December 31, 2019, the Metro reported a liability (asset) of $793,395 for its proportionate share of the net pension liability (asset). The net pension liability (asset) was measured as of December 31, 2018, and the total pension liability used to calculate the net pension liability (asset) was determined by an actuarial valuation as of December 31, 2017 rolled forward to December 31, 2018. No material changes in assumptions or benefit terms occurred between the actuarial valuation date and the measurement date. The Metro's proportion of the net pension liability (asset) was based on the Metro’s share of contributions to the pension plan relative to the contributions of all participating employers. At December 31, 2018, the Metro’s proportion was 0.022300856 percent, which was an increase of 0.00026283 percent from its proportion measured as of December 31, 2017.

For the years ended December 31, 2020 and 2019, the Metro recognized pension expense of $48,069 and $534,570 respectively.

At December 31, 2020, the Metro reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Green Bay Metro	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 1,387,338	$ 700,701
Changes in assumption	57,843	-
Net differences between project and actual earnings on pension plan	-	1,479,154
Changes in proportion and differences between employer contributions and proportionate share of contributions	71	5,978
Employer contributions subsequent to the measurement date	217,143	-
Total	$ 1,662,395	$ 2,185,833

At December 31, 2019, the Metro reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Green Bay Metro	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 617,934	$ 1,092,285
Changes in assumption	133,737	-
Net differences between project and actual earnings on pension plan	1,158,698	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	732	7,928
Employer contributions subsequent to the measurement date	235,323	-
Total	$ 2,146,424	$ 1,100,213

Deferred outflows related to pension resulting from the WRS Employer's contributions subsequent to the measurement date reported in the tables above will be recognized as a reduction of the net pension liability (asset) in the subsequent year. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense for Green Bay Metro Transit are as follows:

Years ending December 31:	
2021	$ (221,190)
2022	(164,028)
2023	24,309
2024	(379,672)
2025	-
Thereafter	-
Total	$ (740,581)

The total pension liability in the actuarial valuation used in the current and prior year was determined using the following actuarial assumptions, applied to all periods included in the measurement:

	2020	2019
Actuarial valuation date	December 31, 2018*	December 31, 2017*
Measurement date of net pension liability (asset)	December 31, 2019	December 31, 2018
Actuarial cost method	Entry age normal	Entry age normal
Asset valuation method	Fair value	Fair value
Long-term expected rate of return	7.0%	7.0%
Discount rate	7.0%	7.0%
Salary increases		
Inflation	3.0%	3.0%
Seniority/Merit	0.1% - 5.6%	0.1% - 5.6%
Mortality	Wisconsin 2018 mortality table	Wisconsin 2018 mortality table
Post-retirement adjustments**	1.9%	1.9%

**Actuarial assumptions are based upon an experience study conducted in 2018 using experience from 2015 through 2017.*
***No post-retirement adjustment is guaranteed. Actual adjustments are based on recognized investment return, actuarial experience and other factors. The percentages listed above are the assumed annual adjustment based on the investment return assumption and the post-retirement discount rate.*

Actuarial assumptions used in the December 31, 2018 actuarial valuation is based upon an experience study conducted in 2019 using experience from 2016 - 2018. The total pension liability for December 31, 2019 is based upon a roll-forward of the liability calculated from the December 31, 2018 actuarial valuation.

Actuarial assumptions used in the December 31, 2017 actuarial valuation is based upon an experience study conducted in 2018 using experience from 2015 - 2017. The total pension liability for December 31, 2018 is based upon a roll-forward of the liability calculated from the December 31, 2017 actuarial valuation.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class as of December 31, 2020 are summarized in the following table:

Core Fund Asset Class	Current Asset Allocation	Long-Term Expected Nominal Rate of Return	Long-Term Expected Real Rate of Return
Global equities	49.0 %	8.0 %	5.1 %
Fixed income	24.5	4.9	2.1
Inflation sensitive assets	15.5	4.0	1.2
Real estate	9.0	6.3	3.5
Private equity/debt	8.0	10.6	7.6
Multi-asset	4.0	6.9	4.0
Total core fund	110.0	7.5	4.6

Variable Fund Asset Class	Current Asset Allocation	Long-Term Expected Nominal Rate of Return	Long-Term Expected Real Rate of Return
U.S. equities	70.0 %	7.5 %	4.6 %
International equities	30.0	8.2	5.3
Total variable fund	100	7.8	4.9

New England Pension Consultants Long-Term U.S. CPI (Inflation) Forecast: 2.75% (2020)
Asset Allocations are managed within established ranges, target percentages may differ from actual monthly allocations.

The target allocation and best estimates of arithmetic real rates of return for each major asset class as of December 31, 2019 are summarized in the following table:

Core Fund Asset Class	Current Asset Allocation	Long-Term Expected Nominal Rate of Return	Long-Term Expected Real Rate of Return
Global equities	49 %	8.1 %	5.5 %
Fixed income	24.5	4.0	1.45
Inflation sensitive assets	15.5	3.8	1.3
Real estate	9	6.5	3.9
Private equity/debt	8	9.4	6.7
Multi-asset	4	6.7	4.1
Total core fund	110	7.3	4.47

Variable Fund Asset Class	Current Asset Allocation	Long-Term Expected Nominal Rate of Return	Long-Term Expected Real Rate of Return
U.S. equities	70 %	7.6 %	5.0 %
International equities	30	8.5	5.9
Total variable fund	100	8.0	5.4

New England Pension Consultants Long-Term U.S. CPI (Inflation) Forecast: 2.5% (2019).
Asset Allocations are managed within established ranges, target percentages may differ from actual monthly allocations.

Single Discount Rate. A single discount rate of 7.00 percent was used to measure the total pension liability (asset) as of December 31, 2020 and December 31, 2019. As of December 31, 2020, the single discount rate was based on the expected rate of return on pension plan investments of 7.00 percent and a long term bond rate of 2.75 percent. As of December 31, 2019, the single discount rate was based on the expected rate of return on pension plan investments of 7.00 percent and a long-term bond rate of 3.71 percent. Because of the unique structure of WRS, the 7.00 percent expected rate of return implies that a dividend of approximately 1.9 percent will always be paid. For purposes of the single discount rate, it was assumed that the dividend would always be paid. The projection of cash flows used to determine this single discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments (including expected dividends) of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability (asset).

Sensitivity of the Metro's Proportionate Share of the Net Pension Liability (Asset) to Changes in the Discount Rate

The following presents the Metro's proportionate share of the net pension liability (asset) calculated using the current discount rate, as well as what the Metro's proportionate share of the net pension liability (asset) would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the current rate.

The sensitivity analysis as of December 31 follows:

	2020		
	1% Decrease to Discount Rate (6.00%)	Current Discount Rate (7.00%)	1% Increase to Discount Rate (8.00%)
Green Bay Metro's proportionate share of the net position liability (asset)	$ 1,890,204	$ (728,185)	$ (2,695,910)

	2019		
	1% Decrease to Discount Rate (6.00%)	Current Discount Rate (7.00%)	1% Increase to Discount Rate (8.00%)
Green Bay Metro's proportionate share of the net position liability (asset)	$ 3,153,033	$ 793,395	$ (961,180)

Pension Plan Fiduciary Net Position. Detailed information about the pension plan's fiduciary net position is available in separately issued financial statements available at http://etf.wi.gov/Publications/cafr.htm.

7. Risk Management (Commercial/Self Insurance)

Metro is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors, and omissions; worker’s compensation; and health care of its employees. These risks are covered through the purchase of commercial insurance, with minimal deductibles. Settled claims have not exceeded the commercial liability in any of the past three years. There were no significant reductions in coverage compared to the prior year.

Transit Mutual Insurance Corporation of Wisconsin (TMi)

Transit Mutual Insurance Corporation of Wisconsin (TMi) is a municipal mutual insurance corporation, which insures auto liability and vehicle physical damage for municipally-owned transit systems in Wisconsin. Each insured property is an owner of the mutual insurance corporation. The city insures its transit systems’ auto liability and physical damage with TMi and is an owner of the corporation.

Effective June 1, 2016, TMi issued to the city an auto liability insurance policy with a combined single limit coverage of $10,000,000. In addition, the city’s policy provides for $25,000 per person and $50,000 per accident in uninsured motorist insurance.

The physical damage policy issued by TMi to the city provides collision and comprehensive coverage for the lesser of the agreed value or the cost of repairs minus a $500 per accident deductible for private passenger and service units and a $1,000 per accident deductible for bus units.

Management of TMi consists of a board of directors comprised of one representative for each member. The city does not exercise any control over the activities of the corporation beyond its representation on the board of directors.

Premiums are determined in advance of each premium year, which begins on January 1. TMi is an assessable mutual; accordingly, the board of directors may require that supplemental contributions be made by members to ensure adequate funds are available to meet the obligations applicable to the premium year. Members are required by Wisconsin statute and TMi bylaws to fund any deficit attributable to a premium year during which they were a member. TMi was incorporated in 1985 and began issuing insurance policies in 1986; there has never been a member assessment beyond the annual premiums.

Metro's share of this corporation is 6.35 percent for auto liability and 14.85 percent of physical damage liability. A list of the other members and their share of participation is available in the TMi report, which is available from TMi, PO Box 1135, Appleton, WI 54915-1483 or by email from tmi@transitmutual.com.

8. Commitments and Contingencies

Grants

Metro has received federal and state grants for specific purposes that are subject to review and audit by the grantor agencies. Such audits could lead to requests for reimbursements to the grantor agency for expenditures disallowed under terms of the grants. Management believes such disallowances, if any, would be immaterial.

9. Subsequent Events

Metro evaluated subsequent events through the date that the financial statements were available to be issued, for events requiring recording or disclosure in the financial statements.

SUPPLEMENTAL INFORMATION

Schedule of Proportionate Share of the Net Pension Liability (Asset) - Wisconsin Retirement System
Year Ended December 31, 2020

Fiscal Year Ending	Proportion of the Net Pension Liability	Proportionate Share of the Net Pension Liability (Asset)	Covered Payroll	Proportionate Share of the Net Pension Liability (Asset) as a Percentage of Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability (Asset)
12/31/20	0.59904739%	$ (728,185)	$ 3,592,716	-20.27%	102.96%
12/31/19	0.02230086%	793,395	3,538,433	22.42%	96.45%
12/31/18	0.02203803%	(654,335)	3,336,388	19.61%	102.93%
12/31/17	0.02178115%	179,531	3,191,288	5.63%	99.12%
12/31/16	0.01930818%	313,750	3,229,044	9.72%	98.20%
12/31/15	0.02112949%	(519,000)	3,403,629	15.25%	102.74%

Schedule of Employer Contributions - Wisconsin Retirement System
Year Ended December 31, 2020

Fiscal Year Ending	Contractually Required Contributions	Contributions in Relation to the Contractually Required Contributions	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of Covered Payroll
12/31/20	$ 217,143	$ (217,143)	$ -	$ 3,216,933	6.75%
12/31/19	235,323	(235,323)	-	3,592,716	6.55%
12/31/18	237,076	(237,076)	-	3,538,433	6.70%
12/31/17	226,874	(226,874)	-	3,336,388	6.80%
12/31/16	210,625	(210,625)	-	3,191,288	6.60%
12/31/15	219,575	(219,575)	-	3,229,044	6.80%

See notes to the required supplementary information

Changes of benefit terms. There were no changes of benefit terms for any participating employer in WRS.

Changes of assumptions.

	2015 - 2018	2019 - 2020
Long-term expected rate of return	7.2%	7.0%
Discount rate	7.2%	7.0%
Salary increases		
Inflation	3.2%	3.0%
Seniority/Merit	0.2% - 5.6%	0.1% - 5.6%
Mortality	Wisconsin 2012 Mortality Table	Wisconsin 2018 Mortality Table
Post-retirement adjustments	2.10%	1.90%

These schedules are presented to illustrate the requirements to show information for 10 years. However, until a full 10-year trend is compiled, information is presented for those years for which information is available.

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

To the Transit Commission of
Green Bay Metro Transit

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 Green Bay Metro Transit, an enterprise fund of the City of Green Bay, Wisconsin as of and for the year ended December 31, 2020, and the related notes to the financial statements, and have issued our report thereon dated May 12, 2021. Our report contained an emphasis of matter paragraph. Our opinion is not modified with respect to this matter.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

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

Purpose of This Report

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

Baker Tilly US, LLP

Madison, Wisconsin
May 12, 2021

bakertilly
now, for tomorrow

Reporting and insights from 2020 audit:

Green Bay Metro Transit

December 31, 2020

Executive summary

May 12, 2021

To the Transit Commission
Green Bay Metro Transit

We have completed our audit of the financial statements of Green Bay Metro Transit ("Metro") for the year ended December 31, 2020, and have issued our report thereon dated May 12, 2021. This letter presents communications required by our professional standards.

Your audit should provide you with confidence in your financial statements. The audit was performed based on information obtained from meetings with management, data from your systems, knowledge of your Metro's operating environment and our risk assessment procedures. We strive to provide you clear, concise communication throughout the audit process and of the final results of our audit.

Additionally, we have included information on key risk areas Metro should be aware of in your strategic planning. We are available to discuss these risks as they relate to your organization's financial stability and future planning.

If you have questions at any point, please connect with us:

- Jodi Dobson, Partner: jodi.dobson@bakertilly.com or +1 (608) 240 2469
- Ryan O'Donnell, Senior Manager: ryan.odonnell@bakertilly.com or +1 (608) 240 2606

Sincerely,

Baker Tilly US, LLP

Jodi L. Dobson

Jodi Dobson, Partner

Ryan O'Donnell

Ryan O'Donnell, Senior Manager

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THIS COMMUNICATION IS INTENDED SOLELY FOR THE INFORMATION AND USE OF THOSE CHARGED WITH GOVERNANCE, AND, IF APPROPRIATE, MANAGEMENT, AND IS NOT INTENDED TO BE AND SHOULD NOT BE USED BY ANYONE OTHER THAN THESE SPECIFIED PARTIES.

Responsibilities

Responsibilities

Our responsibilities

As your independent auditor, our responsibilities include:

- Planning and performing the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. Reasonable assurance is a high level of assurance.
- Assessing the risks of material misstatement of the financial statements, whether due to fraud or error. Included in that assessment is a consideration of Metro's internal control over financial reporting.
- Performing appropriate procedures based upon our risk assessment.
- Evaluating the appropriateness of the accounting policies used and the reasonableness of significant accounting estimates made by management.
- Forming and expressing an opinion based on our audit about whether the financial statements prepared by management, with the oversight of the Transit Commission:
  - Are free from material misstatement
  - Present fairly, in all material respects and in accordance with accounting principles generally accepted in the United States of America
- Performing tests related to compliance with certain provisions of laws, regulations, contracts and grants, as required by *Government Auditing Standards*

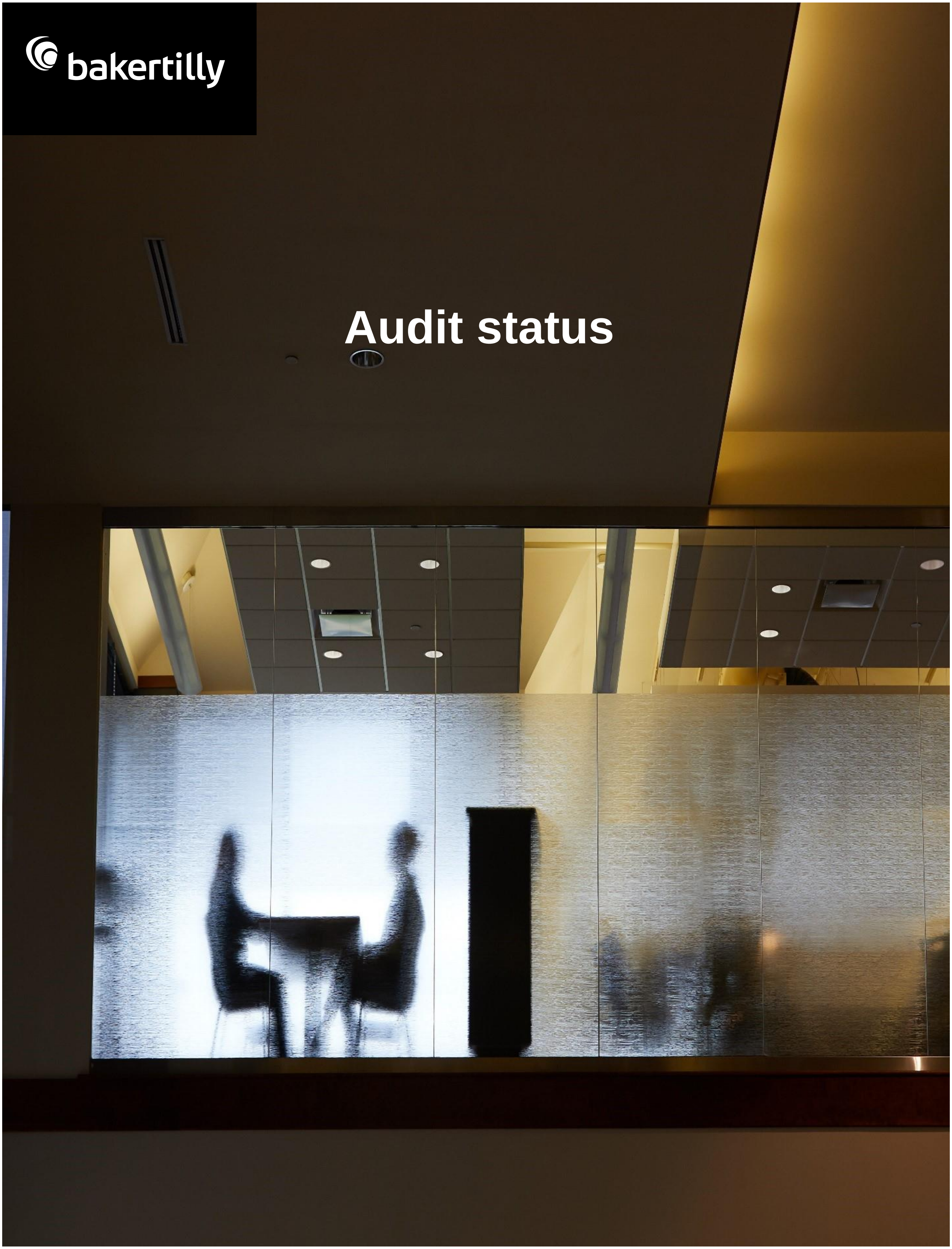
We are also required to communicate significant matters related to our audit that are relevant to the responsibilities of the Transit Commission, including:

- Qualitative aspects of Metro's accounting practice including policies, accounting estimates and financial statement disclosures
- Significant difficulties encountered
- Disagreements with management
- Corrected and uncorrected misstatements
- Internal control matters
- Significant estimates
- Other findings or issues arising from the audit

Management's responsibilities

Management		Auditor
	Prepare and fairly present the financial statements	Our audit does not relieve management or those charged with governance of their responsibilities
	Establish and maintain effective internal control over financial reporting and compliance with laws, regulations, contracts and grants	An audit includes consideration of internal control over financial reporting, but not an expression of an opinion on those controls
	Compliance with the types of requirements described in the *OMB Compliance Supplement* [and the *State Single Audit Guidelines*]	While our audit provides a reasonable basis for our opinion on compliance, it does not provide a legal determination on compliance with those requirements.
	Provide us with written representations at the conclusion of the audit	See Appendix A for a copy of management's representations

Audit status



Audit status

Significant changes to the audit plan

There were no significant changes made to either our planned audit strategy or to the significant risks and other areas of emphasis identified during the performance of our risk assessment procedures.

Audit approach and results

Audit approach and results

Planned scope and timing

Audit focus

Based on our understanding of Metro and environment in which you operate, we focused our audit on the following key areas:

- Key transaction cycles
- Areas with significant estimates
- Implementation of new accounting standards

Our areas of audit focus were informed by, among other things, our assessment of materiality. Materiality in the context of our audit was determined based on specific qualitative and quantitative factors combined with our expectations about Metro's current year results.

Key areas of focus and significant findings

Significant risks of material misstatement

A significant risk is an identified and assessed risk of material misstatement that, in the auditor's professional judgment, requires special audit consideration. Within our audit, we focused on the following areas below.

Significant risk areas	Testing approach	Conclusion
Management override of controls	Incorporate unpredictability into audit procedures, emphasize professional skepticism and utilize audit team with industry expertise	Procedures identified provided sufficient evidence for our audit opinion
Improper revenue recognition due to fraud	Confirmation or validation of certain revenues supplemented with detailed predictive analytics based on non-financial data and substantive testing of related receivables	Procedures identified provided sufficient evidence for our audit opinion

Other key areas of emphasis

We also focused on other areas that did not meet the definition of a significant risk, but were determined to require specific awareness and a unique audit response.

Other key areas of emphasis	Testing approach	
Cash and investments	Revenues and receivables	General disbursements
Payroll	Pension and OPEB liabilities	Long-term debt
Capital assets including infrastructure	Net position calculations	Financial reporting and required disclosures

Internal control matters

We considered Metro's internal control over financial reporting as a basis for designing our audit procedures for the purpose of expressing an opinion on the financial statements. We are not expressing an opinion on the effectiveness of Metro's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph 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.

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 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. We identified the following deficiencies as material weaknesses:

- **Financial statement close process**

Properly designed systems of internal control provide your organization with the ability to process and record accurate monthly and year-end transactions and annual financial reports.

Our audit includes a review and evaluation of the internal controls relating to financial reporting. Common attributes of a properly designed system of internal control for financial reporting are as follows:

- There is adequate staffing to prepare financial reports throughout the year and at year-end.
- Material misstatements are identified and corrected during the normal course of duties.
- Complete and accurate financial statements, including footnotes, are prepared.
- Complete and accurate schedule of expenditures of federal and state awards is prepared.
- Financial reports are independently reviewed for completeness and accuracy.

Our evaluation of the internal controls over financial reporting has identified control deficiencies that are considered material weakness surrounding the preparation of financial statements and footnotes including the schedule of federal and state awards, adjusting journal entries identified by the auditors, and an independent review of financial reports.

Management has not prepared the annual financial statements that are in conformity with generally accepted accounting principles or the schedule of expenditures of federal and state awards that is in conformance with the applicable federal or state awards that is in conformance with the applicable federal or state requirements prior to the audit, rather we assisted with this process. In addition, material adjustments to the year end balances were made during the audit process with management.

Required communications

Qualitative aspect of accounting practices

- Accounting policies: Management is responsible for the selection and use of appropriate accounting policies. In accordance with the terms of our engagement letter, we have advised management about the appropriateness of accounting policies and their application. The significant accounting policies used by Metro are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing accounting policies was not changed during 2020. We noted no transactions entered into by Metro during the year for which accounting policies are controversial or for which there is a lack of authoritative guidance or consensus or diversity in practice.

- Accounting estimates: Accounting estimates, including fair value estimates, are an integral part of the financial statements prepared by management and are based on management's 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, the degree of subjectivity involved in their development and because of the possibility that future events affecting them may differ significantly from those expected. The following estimates are of most significance to the financial statements:

Estimate	Management's process to determine	Baker Tilly's conclusions regarding reasonableness
Accrued compensated absences	Evaluation of hours earned and accumulated in accordance with employment policies and average wage per hour rates	Reasonable in relation to the financial statements as a whole
Net pension liability and related deferrals	Evaluation of information provided by the Wisconsin Retirement System (modify as necessary)	Reasonable in relation to the financial statements as a whole
Depreciation	Evaluate estimated useful life of the asset and original acquisition value	Reasonable in relation to the financial statements as a whole

  There have been no significant changes made by management to either the processes used to develop the particularly sensitive accounting estimates, or to the significant assumptions used to develop the estimates, noted above.

- Financial statement disclosures: The disclosures in the financial statements are neutral, consistent and clear.

Significant difficulties encountered during the audit

We encountered no significant difficulties in dealing with management and completing our audit.

Other audit findings or issues

We encountered no other audit findings that require communication at this time.

We have one recommendation related to the municipalities' capital contributions currently reported as accrued liabilities on the financial statements. It is our understanding that these balances have remained consistent for 30 or more years and were contributions that were required from the municipalities who wanted to participate in the Transit's services. It is, also, our understanding that these contributions are non-refundable even upon termination of use of Transit's services. Whereas we realize that the current accounting is the conservative approach from the Transit side, our recommendation is that a decision or agreement should be made as to the funds and to verify that they are consistently and accurately reporting between funds.

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Metro's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Disagreements with management

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 that could be significant to the financial statements or the auditors' report. We are pleased to report that no such disagreements arose during the course of our audit.

Uncorrected misstatements and corrected misstatements

Professional standards require us to accumulate misstatements identified during the audit, other than those that are clearly trivial and to communicate accumulated misstatements to management. Management is in agreement with the misstatements we have identified, and they have been corrected in the financial statements. The schedule within the Appendix C summarizes the material corrected misstatements that, in our judgment, may not have been detected except through our auditing procedures. In our judgment, none of the misstatements that management has corrected, either individually or in the aggregate, indicate matters that could have had a significant effect on the Company's financial reporting process.

Significant unusual transactions

There have been no significant transactions that are outside the normal course of business for Metro or that otherwise appear to be unusual due to their timing, size or nature.

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 or accounting matters.

Written communications between management and Baker Tilly

The Appendix B includes copies of other material written communications, including a copy of the management representation letter.

Compliance with laws and regulations

We did not identify any non-compliance with laws and regulations during our audit.

Fraud

We did not identify any known or suspected fraud during our audit.

Going concern

Pursuant to professional standards, we are required to communicate to you, when applicable, certain matters relating to our evaluation of the Metro's ability to continue as a going concern for a reasonable period of time but no less than 12 months from the date the financial statements are issued or available to be issued, including the effects on the financial statements and the adequacy of the related disclosures, and the effects on the auditor's report. No such matters or conditions have come to our attention during our engagement.

Independence

We are not aware of any relationships between Baker Tilly and Metro that, in our professional judgment, may reasonably be thought to bear on our independence.

Related parties

We did not have any significant findings or issues arise during the audit in connection with Metro's related parties.

Other matters

We applied certain limited procedures to the required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding 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 did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

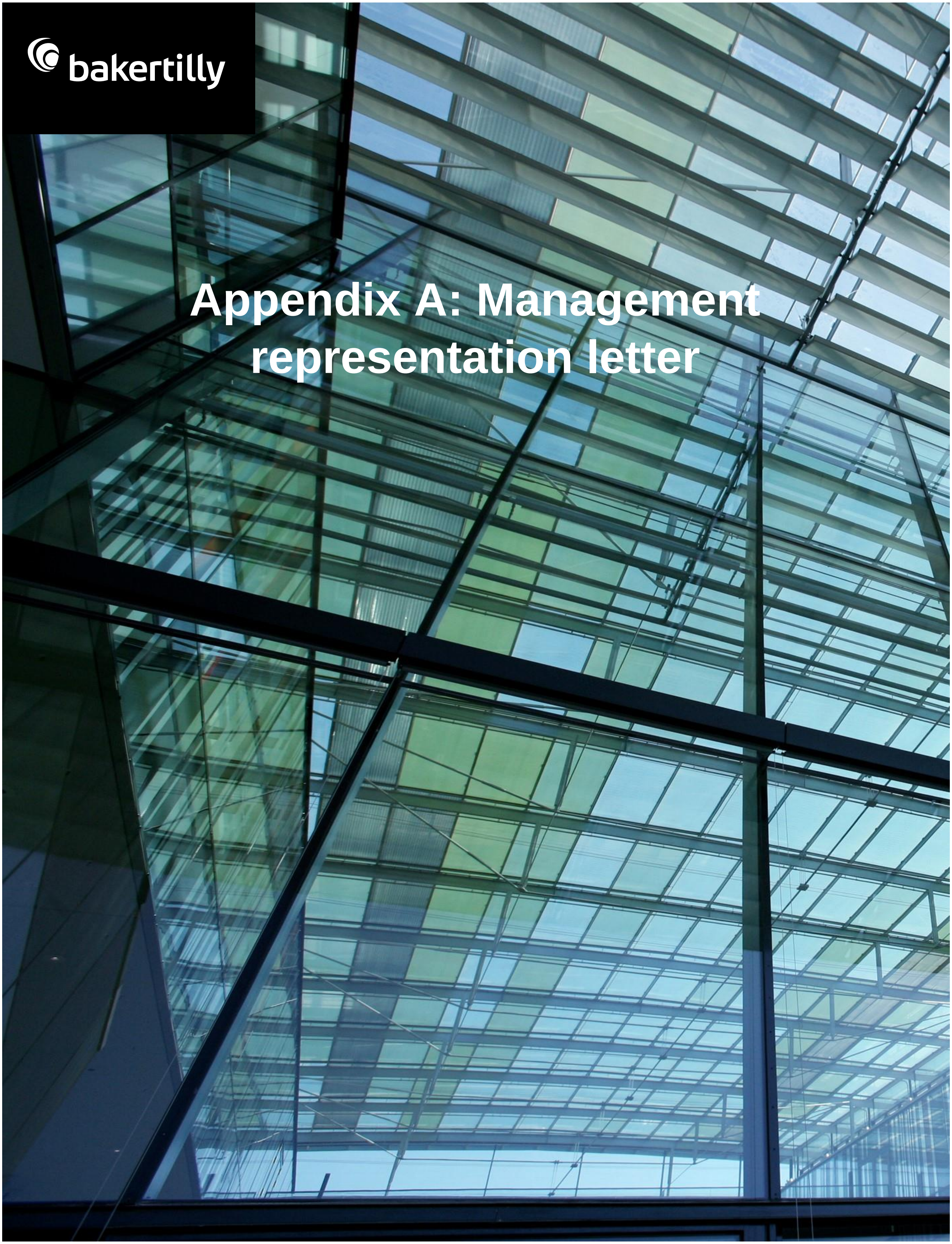
Nonattest services

The following nonattest services were provided by Baker Tilly:

- Financial statement preparation
- Adjusting journal entries

None of these nonattest services constitute an audit under generally accepted auditing standards, including *Government Auditing Standards*.

bakertilly



Appendix A: Management representation letter

Green Bay Metro

Patricia Kiewiz
Transit Director

May 12, 2021

Baker Tilly US, LLP
4807 Innovate Ln, P.O. Box 7398
Madison, WI 53707-7398

Dear Baker Tilly US, LLP:

We are providing this letter in connection with your audit of the financial statements of the City of Green Bay as of December 31, 2020 for the purpose of expressing an opinion as to whether the financial statements present fairly, in all material respects, the financial position of the City of Green Bay and the respective changes in financial position and cash flows, where applicable, in conformity with accounting principles generally accepted in the United States of America. We confirm that we are responsible for the fair presentation of the previously mentioned financial statements in conformity with accounting principles generally accepted in the United States of America. We are also responsible for adopting sound accounting policies, establishing and maintaining internal control over financial reporting, and preventing and detecting fraud.

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in the light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, the following representations made to you during your audit.

Financial Statements

1) We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter.

2) The financial statements referred to above are fairly presented in conformity with accounting principles generally accepted in the United States of America. We have engaged you to advise us in fulfilling that responsibility. The financial statements include all properly classified funds of the transit required by accounting principles generally accepted in the United States of America to be included in the financial reporting entity.

3) We acknowledge our responsibility 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.

901 University Avenue * Green Bay, WI 54302-1013 * 920.448.3455 * Fax 920.448.3461
www.greenbaymetro.org

4) We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.

5) Significant assumptions we used in making accounting estimates, if any, are reasonable.

6) Related party relationships and transactions, including revenues, expenditures/expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed in accordance with the requirements of accounting principles generally accepted in the United States of America.

7) All events subsequent to the date of the financial statements and for which accounting principles generally accepted in the United States of America require adjustment or disclosure have been adjusted or disclosed. No other events, including instances of noncompliance, have occurred subsequent to the financial statement date and through the date of this letter that would require adjustment to or disclosure in the aforementioned financial statements or in the schedule of findings and questioned costs.

8) All material transactions have been recorded in the accounting records and are reflected in the financial statements and the schedule of expenditures of federal and state awards.

9) We have not identified or been notified of any uncorrected financial statement misstatements. All known audit and bookkeeping adjustments have been included in our financial statements, including adjusting entries to convert our cash basis records to the accrual basis. We have reviewed and approved those adjusting entries and understand the nature of the changes and their impact on the financial statements. We are in agreement with those adjustments and accept responsibility for them.

10) We are not aware of any known actual, possible, pending, or threatened litigation, claims, or assessments or unasserted claims or assessments that are required to be accrued or disclosed in the financial statements in accordance with accounting principles generally accepted in the United States of America, or which would affect federal or state award programs, and we have not consulted a lawyer concerning litigation, claims, or assessments.

11) Guarantees, whether written or oral, under which the Commission is contingently liable, if any, have been properly recorded or disclosed.

12) We do not intend to make frequent amendments to our pension or other postretirement benefit plans.

13) Receivable recorded in the financial statements represent valid claims against debtors for transactions arising on or before the financial statement date and have been reduced to their estimated net realizable value.

Information Provided

14) We have provided you with:

   a) Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as financial records and related data, documentation, and other matters and all audit or relevant monitoring reports, if any, received from funding sources.

   b) Additional information that you have requested from us for the purpose of the audit.

   c) Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.

d) Minutes of the meetings of the Commission or summaries of actions of recent meetings for which minutes have not yet been prepared.

e) All communications from regulatory agencies, grantors, lenders, and other funding sources concerning noncompliance with, or deficiencies in, financial reporting practices.

f) All communications from regulatory agencies, grantors, lenders, and other funding sources concerning noncompliance with the provisions of laws, regulations, contracts, and grant agreements.

g) Access to all audit or relevant monitoring reports, if any, received from funding sources.

15) We have disclosed to you results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.

16) We have no knowledge of any fraud or suspected fraud that affects the entity and involves:

a) Management,

b) Employees who have significant roles in internal control, or

c) Others where the fraud could have a material effect on the financial statements.

17) We have no knowledge of any allegations of fraud or suspected fraud affecting the entity received in communications from employees, former employees, regulators, or others.

18) We have no knowledge of known instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or abuse, whose effects should be considered when preparing financial statements.

19) We have disclosed to you all known related parties and all the related party relationships and transactions of which we are aware.

Other

20) We have a process to track the status of audit findings and recommendations.

21) We have identified to you any previous financial audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.

22) The Commission has no plans or intentions that may materially affect the carrying value or classification of assets, liabilities, or equity.

23) We are responsible for compliance with federal, state, and local laws, regulations, and provisions of contracts and grant agreements applicable to us, and we have identified and disclosed to you all federal, state, and local laws, regulations and provisions of contracts and grant agreements that we believe have a direct and material effect on the determination of financial statement amounts or other financial data significant to the audit objectives, including legal and contractual provisions for reporting specific activities.

24) There are no:

a) Violations or possible violations of budget ordinances, federal, state, and local laws or regulations (including those pertaining to adopting, approving and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements or as a basis for recording a loss contingency, or for reporting on noncompliance, except those already disclosed in the financial statement, if any.

b) Other liabilities or gain or loss contingencies that are required to be accrued or disclosed by accounting principles generally accepted in the United States of America.

c) Rates being charged to customers other than the rates as authorized by the applicable authoritative body.

25) In regards to the nonattest services performed by you listed below, we have 1) accepted all management responsibility; 2) designated an individual with suitable skill, knowledge, or experience to oversee the services; 3) evaluated the adequacy and results of the services performed, and 4) accepted responsibility for the results of the services.

a) Financial statement preparation

b) Adjusting journal entries

c) Preparation of fixed asset depreciation schedule

h) None of these nonattest services constitute an audit under generally accepted auditing standards, including *Government Auditing Standards*.

26) The City of Green Bay has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.

27) The financial statements properly classify all funds and activities.

28) Components of net position (net investment in capital assets; restricted; and unrestricted) are properly classified and, if applicable, approved.

29) Provisions for uncollectible receivables, if any, have been properly identified and recorded.

30) Revenues are appropriately classified in the statement of activities within program revenues and general revenues.

31) Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.

32) Deposits and investments are properly classified, valued, and disclosed (including risk disclosures, collateralization agreements, valuation methods, and key inputs, as applicable).

33) Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated/amortized. Any known impairments have been recorded and disclosed.

34) We have appropriately disclosed the City of Green Bay's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position are available and have determined that net position were properly recognized under the policy.

35) We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.

36) We assume responsibility for, and agree with, the information provided by the Wisconsin Retirement System as audited by the Legislative Audit Bureau relating to the net pension asset/liability and related deferred outflows and deferred inflows and have adequately considered the reasonableness of the amounts and disclosures used in the financial statements and underlying accounting records. We also assume responsibility for the census data that has been reported to the plan.

37) With respect to federal and state award programs:

a) We are responsible for understanding and complying with and have complied with the requirements of the Single Audit Act Amendments of 1996, *OMB's Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), *State Single Audit Guidelines,* including requirements relating to preparation of the schedule of expenditures of federal and state awards (SEFSA).

b) We acknowledge our responsibility for presenting the SEFSA in accordance with the requirements of the Uniform Guidance and the State Single Audit Guidelines, and we believe the SEFSA, including its form and content, is fairly presented in accordance with the Uniform Guidance and the *State Single Audit Guidelines*. The methods of measurement and presentation of the SEFSA have not changed from those used in the prior period and we have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the SEFSA.

c) If the SEFSA is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the SEFSA no later than the date we issue the SEFSA and the auditors' report thereon.

d) We have identified and disclosed to you all of our government programs and related activities subject to the Uniform Guidance and the *State Single Audit Guidelines* and included in the SEFSA, expenditures made during the audit period for all awards provided by federal agencies in the form of grants, federal cost reimbursement contracts, loans, loan guarantees, property (including donated surplus property), cooperative agreements, interest subsidies, insurance, food commodities, direct appropriations, and other direct assistance.

e) We are responsible for understanding and complying with, and have complied with the requirements of laws, regulations, and the provisions of contracts and grant agreements related to each of our federal and state programs and have identified and disclosed to you the requirements of laws, regulations, and the provisions of contracts and grant agreements that are considered to have a direct and material effect on each major federal and state program.

f) We are responsible for establishing and maintaining, and have established and maintained, effective internal control over compliance for federal and state programs that provide reasonable assurance that we are administering our federal and state awards in compliance with laws, regulations, and the provisions of contracts and grant agreements that could have a material effect on our federal and state programs. We believe the internal control system is adequate and is functioning as intended. Also, no changes have been made in the internal control over compliance or other factors to the date of this letter that might significantly affect internal control, including any corrective action taken with regard to control deficiencies reported in the schedule of findings and questioned costs.

g) We have made available to you all contracts and grant agreements (including amendments, if any) and any other correspondence with federal or state agencies or pass-through entities relevant to the programs and related activities.

h) We have received no requests from a federal or state agency to audit one or more specific programs as a major program.

i) We have complied with the direct and material compliance requirements including when applicable, those set forth in the OMB Compliance Supplement and the State Single Audit Guidelines, relating to federal and state awards.

j) We have disclosed any communications from grantors and pass-through entities disclosed to you results of our including communications received from the end of the period covered by the compliance audit to the date of the auditors' report.

k) We have disclosed to you the findings received and related corrective actions taken for previous audits, attestation agreements, and internal or external monitoring that directly relate to the objectives of the compliance audit, if any, including findings received and corrective actions taken from the end of the period covered by the compliance audit to the date of the auditors' report.

l) Amounts claimed or used for matching were determined in accordance with relevant guidelines in the Uniform Guidance.

m) We have disclosed to you our interpretation of compliance requirements that may have varying interpretations.

n) We have made available to you all documentation related to the compliance with the direct and material compliance requirements, including information related to federal and state program financial reports and claims for advances and reimbursements.

o) We have disclosed to you the nature of any subsequent events that provide additional evidence about conditions that existed at the end of the reporting period affecting noncompliance during the reporting period.

p) We are not aware of any instances of noncompliance with direct and material compliance requirements that occurred subsequent to the period covered by the auditors' report.

q) No changes have been made in internal control over compliance or other factors that might significantly affect internal control, including any corrective action we have taken regarding significant deficiencies or material weaknesses in internal control over compliance, subsequent to the date as of which compliance was audited.

r) Federal and state program financial reports and claims for advances and reimbursements are supported by the books and records from which the financial statements have been prepared.

s) The copies of federal and state program financial reports provided you are true copies of the reports submitted, or electronically transmitted, to the respective federal and state agency or pass-through entity, as applicable.

t) We have monitored subrecipients to determine that they have expended pass-through assistance in accordance with applicable laws and regulations and have met the requirements of the Uniform Guidance and the *State Single Audit Guidelines*.

u) We have taken appropriate action, including issuing management decisions, on a timely basis after receipt of subrecipients' auditors' reports that identified noncompliance with laws, regulations, or the provisions of contracts or grant agreements to ensure that subrecipients have taken the appropriate and timely corrective action on findings.

v) We have considered the results of subrecipient audits and made any necessary adjustments to our books and records.

w) We have charged costs to federal and state awards in accordance with applicable cost principles.

x) We are responsible for and have accurately prepared the summary schedule of prior audit findings to include all findings required to be included by the Uniform Guidance and the *State Single Audit Guidelines* and we have provided you with all information on the status of the follow-up on prior audit findings by federal and state awarding agencies and pass-through entities, including all management decisions.

y) We are responsible for and have accurately prepared the auditee section of the Data Collection Form as required by the Uniform Guidance.

Sincerely,

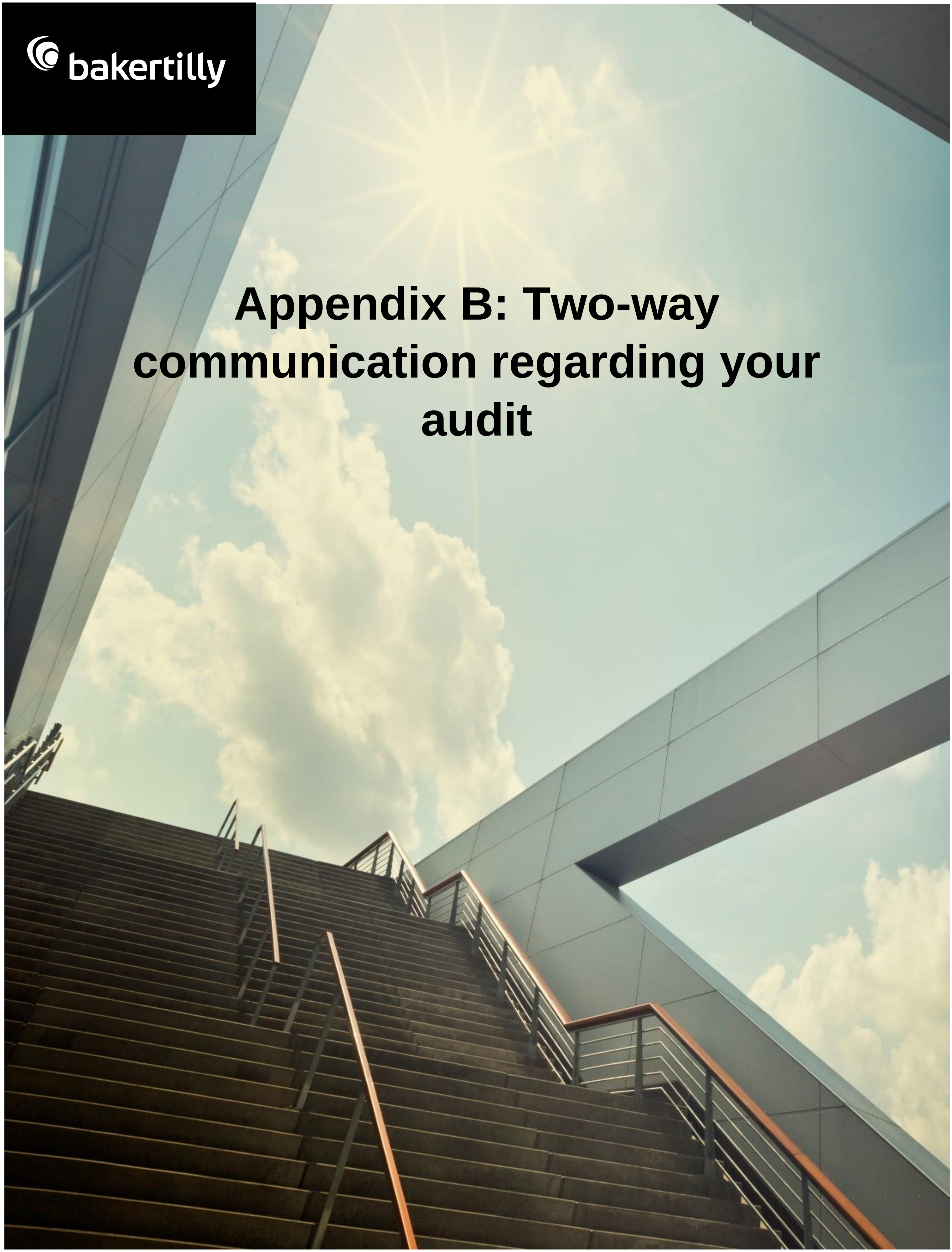
City of Green Bay

Signed: P. Kiewiz
Patricia Kiewiz, Transit Director

Signed: S. Schuh
Sherry Schuh, Transit Accountant

bakertilly

Appendix B: Two-way communication regarding your audit



As part of our audit of your financial statements, we are providing communications to you throughout the audit process. Auditing requirements provide for two-way communication and are important in assisting the auditor and you with more information relevant to the audit.

As this past audit is concluded, we use what we have learned to begin the planning process for next year's audit. It is important that you understand the following points about the scope and timing of our next audit:

a. We address the significant risks of material misstatement, whether due to fraud or error, through our detailed audit procedures.

b. We will obtain an understanding of the five components of internal control sufficient to assess the risk of material misstatement of the financial statements whether due to error or fraud, and to design the nature, timing and extent of further audit procedures. We will obtain a sufficient understanding by performing risk assessment procedures to evaluate the design of controls relevant to an audit of financial statements and to determine whether they have been implemented. We will use such knowledge to:

   - Identify types of potential misstatements.
   - Consider factors that affect the risks of material misstatement.
   - Design tests of controls, when applicable, and substantive procedures.

c. We will not express an opinion on the effectiveness of internal control over financial reporting or compliance with laws, regulations and provisions of contracts or grant programs. For audits performed in accordance with *Government Auditing Standards*, our report will include a paragraph that states that the purpose of the report is solely to describe the scope of testing of internal control over financial reporting and compliance and the result of that testing and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance and that the report is an integral part of an audit performed in accordance with Government Auditing Standards in considering internal control over financial reporting and compliance. The paragraph will also state that the report is not suitable for any other purpose.

d. The concept of materiality recognizes that some matters, either individually or in the aggregate, are important for fair presentation of financial statements in conformity with generally accepted accounting principles while other matters are not important. In performing the audit, we are concerned with matters that, either individually or in the aggregate, could be material to the financial statements. Our responsibility is to plan and perform the audit to obtain reasonable assurance that material misstatements, whether caused by errors or fraud, are detected.

Our audit will be performed in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards.*

We will not express an opinion on the effectiveness of internal control over financial reporting or compliance with laws, regulations, and provisions of contracts or grant programs. For audits done in accordance with *Government Auditing Standards*, our report will include a paragraph that states that the purpose of the report is solely to describe (a) the scope of testing of internal control over financial reporting and compliance and the result of that testing and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance, (b) the scope of testing internal control over compliance for major programs and major program compliance and the result of that testing and to provide an opinion on compliance but not to provide an opinion on the effectiveness of internal control over compliance and, (c) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering internal control over financial reporting and compliance in considering internal control over compliance and major program compliance. The paragraph will also state that the report is not suitable for any other purpose.

We are very interested in your views regarding certain matters. Those matters are listed here:

a. We typically will communicate with your top level of management unless you tell us otherwise.

b. We understand that the governing board has the responsibility to oversee the strategic direction of your organization, as well as the overall accountability of the entity. Management has the responsibility for achieving the objectives of the entity.

c. We need to know your views about your organization's objectives and strategies, and the related business risks that may result in material misstatements.

d. We anticipate that Metro will receive an unmodified opinion on its financial statements.

e. Which matters do you consider warrant particular attention during the audit, and are there any areas where you request additional procedures to be undertaken?

f. Have you had any significant communications with regulators or grantor agencies?

g. Are there other matters that you believe are relevant to the audit of the financial statements?

Also, is there anything that we need to know about the attitudes, awareness and actions of the governing body concerning:

a. The entity's internal control and its importance in the entity, including how those charged with governance oversee the effectiveness of internal control?

b. The detection or the possibility of fraud?

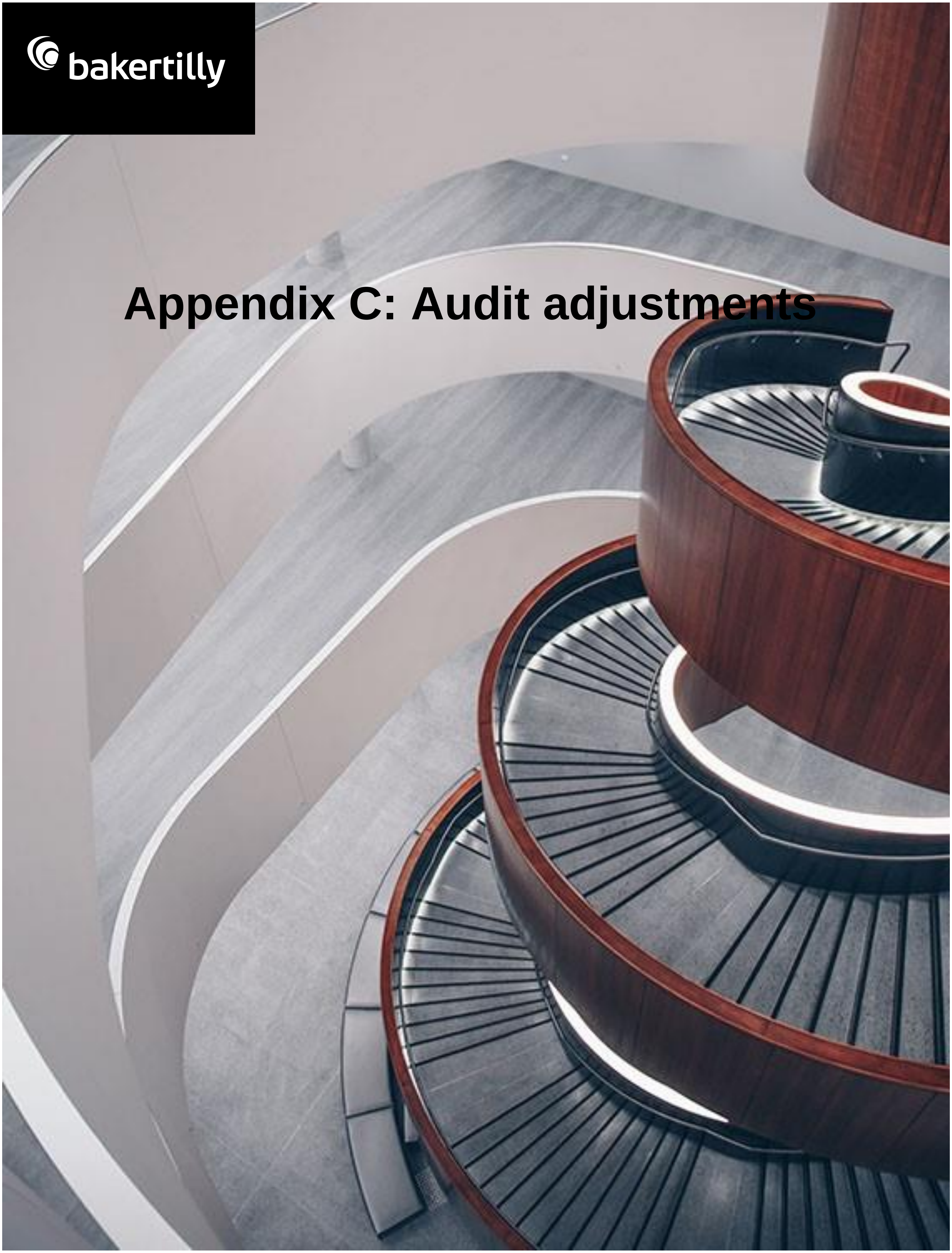
We also need to know if you have taken actions in response to developments in financial reporting, laws, accounting standards, governance practices, or other related matters, or in response to previous communications with us.

With regard to the timing of our audit, here is some general information. If necessary, we may do preliminary financial audit work during the months of October-December, and sometimes early in January. Our final financial fieldwork is scheduled during the spring to best coincide with your readiness and report deadlines. After fieldwork, we wrap up our financial audit procedures at our office and may issue drafts of our report for your review. Final copies of our report and other communications are issued after approval by your staff. This is typically 6-12 weeks after final fieldwork, but may vary depending on a number of factors.

Keep in mind that while this communication may assist us with planning the scope and timing of the audit, it does not change the auditor's sole responsibility to determine the overall audit strategy and the audit plan, including the nature, timing and extent of procedures necessary to obtain sufficient appropriate audit evidence.

We realize that you may have questions on what this all means, or wish to provide other feedback. We welcome the opportunity to hear from you.

Appendix C: Audit adjustments



City of Green Bay: Transit Commission

Year End: December 31, 2020
Normal adjusting journal entries
Date: 1/1/2020 To 12/31/2020
Account No: AT01 To AT10

Completed by	Reviewed by	Reviewed by
Partner Review	EQR	

Number	Date	Name	Account No	Debit	Credit
AT01	12/31/2020	INV-DIESEL BUS PARTS	603-00-00-000-0000-0-000-14203 - 603		5,808.00
AT01	12/31/2020	INV.GAS,OIL ETC.TRANSIT	603-00-00-000-0000-0-000-14204 - 603	2,942.00	
AT01	12/31/2020	DIESEL FUEL	603-03-90-920-0000-0-000-54012 - 603		2,942.00
AT01	12/31/2020	DIESEL BUS PARTS (TR)	603-03-90-920-0000-0-000-55109 - 603	5,808.00	
		To true-up fuel inventory on hand at year end and adjust fuel expense according to actual usage in 2020.			
AT02	12/31/2020	ACC DEPR PROV-MACH/EQUI	603-00-00-000-0000-0-000-17100 - 603		1,450,748.63
AT02	12/31/2020	ACC DEPR PROV-MACH/EQUI	603-00-00-000-0000-0-000-17100 - 603		
AT02	12/31/2020	DEPRECIATION EXPENSE	603-03-90-901-0000-0-000-55900 - 603	1,450,748.63	
AT02	12/31/2020	DEPRECIATION EXPENSE	603-03-90-901-0000-0-000-55900 - 603		
		To record accumulated depreciation and depreciation expense;			
AT03	12/31/2020	ESTIMATED LIAB. TRANSIT	603-00-00-000-0000-0-000-23001 - 603	27,098.00	
AT03	12/31/2020	VACATION PAY	603-03-90-910-9030-0-000-51101 - 603		8,574.00
AT03	12/31/2020	SICK PAY	603-03-90-910-9030-0-000-51108 - 603		18,524.00
		To true up estimated accrued compensation liability			
AT04	12/31/2020	NET PENSION ASSET	603-00-00-000-0000-0-000-17400 - 603	728,185.00	
AT04	12/31/2020	DEFERRED OUTFLOWS-PENSION	603-00-00-000-0000-0-000-18600 - 603		18,180.00
AT04	12/31/2020	DEFERRED OUTFLOWS-PENSION	603-00-00-000-0000-0-000-18600 - 603	769,404.00	
AT04	12/31/2020	DEFERRED OUTFLOWS-PENSION	603-00-00-000-0000-0-000-18600 - 603		792,462.00
AT04	12/31/2020	DEFERRED OUTFLOWS-PENSION	603-00-00-000-0000-0-000-18600 - 603		75,894.00
AT04	12/31/2020	DEFERRED OUTFLOWS-PENSION	603-00-00-000-0000-0-000-18600 - 603		661.00
AT04	12/31/2020	DEFERRED OUTFLOWS-PENSION	603-00-00-000-0000-0-000-18600 - 603	1,202,720.00	
AT04	12/31/2020	NET PENSION LIABILITY	603-00-00-000-0000-0-000-27601 - 603	1,521,580.00	
AT04	12/31/2020	NET PENSION LIABILITY	603-00-00-000-0000-0-000-27601 - 603		728,185.00
AT04	12/31/2020	DEFERRED INFLOWS-PENSION	603-00-00-000-0000-0-000-27602 - 603	391,584.00	
AT04	12/31/2020	DEFERRED INFLOWS-PENSION	603-00-00-000-0000-0-000-27602 - 603		1,845,390.00
AT04	12/31/2020	DEFERRED INFLOWS-PENSION	603-00-00-000-0000-0-000-27602 - 603	1,950.00	
AT04	12/31/2020	DEFERRED INFLOWS-PENSION	603-00-00-000-0000-0-000-27602 - 603		1,202,720.00
AT04	12/31/2020	WRS GASB #68 ADJUSTMENTS	603-03-90-910-0000-0-000-51305 - 603	48,069.00	
		To record pension activity for transit			
AT05	12/31/2020	A/R TYLER	603-00-00-000-0000-0-000-12210 - 603	5,834.55	
AT05	12/31/2020	JEFFERSON LINES COMMISSION	603-03-90-940-0000-0-000-48912 - 603		5,834.55
		To record Jefferson Lines Commission for 10/25-12/31/2020 partial contract year			
AT06	12/31/2020	UNREDEEMD FARES-TRANSIT	603-00-00-000-0000-0-000-21011 - 603		26.00
AT06	12/31/2020	UNREEDEMBED FARES-PARATRA	603-00-00-000-0000-0-000-21016 - 603	4,586.00	
AT06	12/31/2020	UNREEDEMED AGENCY FARES (	603-00-00-000-0000-0-000-21017 - 603	162,150.00	

City of Green Bay: Transit Commission
Year End: December 31, 2020
Normal adjusting journal entries
Date: 1/1/2020 To 12/31/2020
Account No: AT01 To AT10

Completed by	Reviewed by	Reviewed by
Partner Review	**EQR**	

Number	Date	Name	Account No	Debit	Credit
AT06	12/31/2020	FULL FARE PASS	603-03-90-901-0000-0-000-46351 - 603	26.00	
AT06	12/31/2020	TRANSIT-PARATRANSIT FRS	603-03-90-930-0000-0-000-46357 - 603		4,586.00
AT06	12/31/2020	AGENCY FARES	603-03-90-930-0000-0-000-46359 - 603		162,150.00
		To true-up unredeemed fares liability			
AT07	12/31/2020	ACC DEPR PROV-MACH/EQUI	603-00-00-000-0000-0-000-17100 - 603	13,225.00	
AT07	12/31/2020	DEPRECIATION EXPENSE	603-03-90-901-0000-0-000-55900 - 603		13,225.00
		To record late entry to PY FS to GL			
AT08	12/31/2020	CARES Grant Receivable	603-00-00-000-0000-0-000-12220 603	1,350,000.00	
AT08	12/31/2020	CARES Grant	603-03-90-901-0000-0-000-43211 - 603		1,350,000.00
		Per client final analysis to record CARES funds to be accrued/drawn and applied to 2020 operations.			
AT09	12/31/2020	MISCELLANEOUS ACCOUNTS	603-00-00-000-0000-0-000-21002 - 603		1,860,841.00
AT09	12/31/2020	GEN OP ASSIST - ALLOUEZ	603-03-90-901-0000-0-000-43741 - 603	73,974.00	
AT09	12/31/2020	GEN OP ASSIST-ASHWAUBNO	603-03-90-901-0000-0-000-43742 - 603	263,223.00	
AT09	12/31/2020	GEN OP ASSIST-BELLEVUE	603-03-90-901-0000-0-000-43743 - 603	147,306.00	
AT09	12/31/2020	GEN OP ASSIST - DE PERE	603-03-90-901-0000-0-000-43744 - 603	150,522.00	
AT09	12/31/2020	GEN OP ASSIST-GREEN BAY	603-03-90-901-0000-0-000-43745 - 603	1,225,816.00	
		To record final true up and refunds to local partners.			
AT10	12/31/2020	CASH	603-00-00-000-0000-0-000-11001- 603	5,188.00	
AT10	12/31/2020	CONTRIBUTED CONTRIBUTION	603-03-90-901-0000-0-000-43221 - 603		5,188.00
		To record local match for current year capital grant outlays. (NOTE: Do not post cash lines, for information only)			
				9,551,939.18	**9,551,939.18**

Net Income (Loss) **737,277.92**

Report to the
Transit Commission
of the City of Green Bay

Green Bay METRO

MEETING DATE	PREPARED BY
May 19, 2021	Patty Kiewiz, Transit Director

AGENDA ITEM # D.2

Presentation: Green Bay Metro's Annual Service Review

BACKGROUND

Brown County Planning staff will give a presentation on Green Bay Metro's Annual Service Review.

RECOMMENDATION

Receive and place on file.

FISCAL IMPACT

ATTACHMENTS

1. 2021 - System Review New

Green Bay
METRO

System Review and Analysis Report

Prepared by the Brown County Planning Commission/
Metropolitan Planning Organization (MPO) for the Green Bay Urbanized Area
May 2021

The preparation of this report has been financed in part through grants from the Federal Highway Administration and Federal Transit Administration, U.S. Department of Transportation, under the Metropolitan Planning Program, Section 104(f) of Title 23, U.S. Code. The contents of this report do not necessarily reflect the official views or policy of the U.S. Department of Transportation.

The Brown County Planning Commission/Metropolitan Planning Organization (MPO) for the Green Bay Urbanized Area invites you to follow us on Facebook at: https://www.facebook.com/pages/Brown-County-Planning-Commission-Green-Bay-MPO/751165931582219 or on Twitter at https://mobile.twitter.com/BCPCGreenBayMPO.

Green Bay Metro's website can be found at https://greenbaywi.gov/231/Metro-Transit or by scanning the QR code.

On the Cover: Green Bay Metro and Via co-branded paratransit vehicle. Green Bay Metro entered into an agreement with Via River North Transit, LLC and began providing Paratransit services on March 30th, 2020 and Microtransit Services on August 24, 2020.

TABLE OF CONTENTS

LIST OF FIGURES

APPENDICIES

CHAPTER ONE

System Overview and Budget

Overview

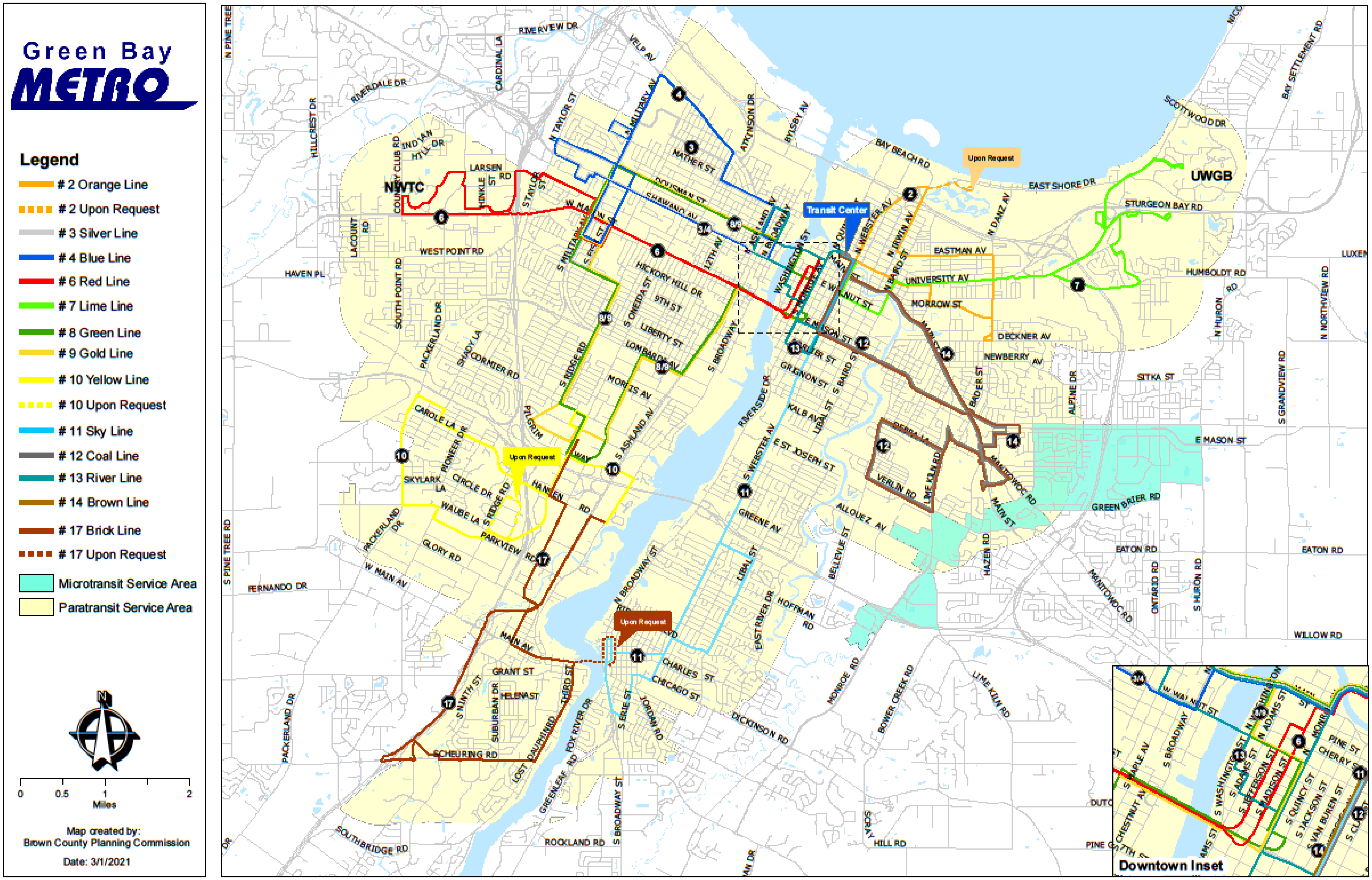
The Brown County Planning Commission and Green Bay Metro staffs typically conduct system reviews on a quarterly basis each year in the months of February, May, August, and November. In February of each year, a large-scale review is conducted resulting in the publication of the *Green Bay Metro Annual System Review and Analysis Report*, by the Brown County Planning Commission. In May, August, and November, smaller scale reviews are issued.

System reviews were suspended in 2020 due to COVID-19. Instead, staff attention was directed to providing a service that was safe for staff and the riding public. Significant attention and modifications were made to fares, service hours, service frequency, and service delivery.

In addition, new on-demand Microtransit services were implemented.

See Appendix A for a timeline of COVID-19 related events.

As a result of these changes, a modified review was conducted along with a breakdown of the 2021 budget.


Green Bay METRO
Legend
2 Orange Line
2 Upon Request
3 Silver Line
4 Blue Line
6 Red Line
7 Lime Line
8 Green Line
9 Gold Line
10 Yellow Line
10 Upon Request
11 Sky Line
12 Coal Line
13 River Line
14 Brown Line
17 Brick Line
17 Upon Request
Microtransit Service Area
Paratransit Service Area
0 0.5 1 2
Miles
Map created by:
Brown County Planning Commission
Date: 3/1/2021
Transit Center
UWGB
NWTC
Upon Request
Downtown Inset

2021 Operating Budget Estimate Overview

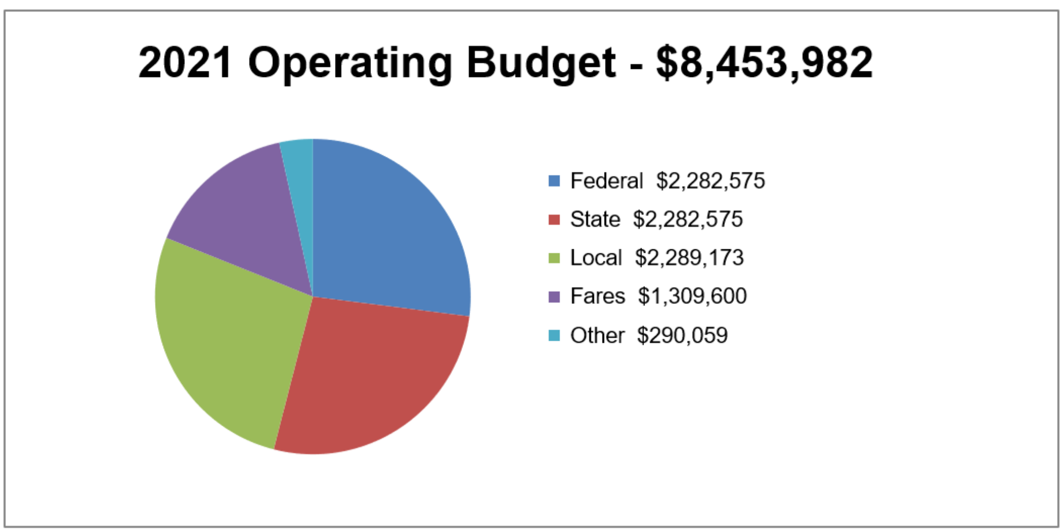
Green Bay Metro's 2021 operating expenses estimate is $8,453,982. Green Bay Metro receives operating assistance from a variety of sources. These include the federal Section 5307 and 5310 programs, the state 85.20 program, local dollars from entities participating in the system, fares, partnership revenue, advertising revenue, and interest revenue.

The 2021 budget estimate was developed in the summer/fall of 2020. The budget assumed that pre-COVID-19 service levels would be restored as of January 2021. With COVID-19 service reductions still in place as of May of 2021, it is anticipated that revenues and expenses for all of 2021 will be lower than the budget.

A summary of the 2021 Green Bay Metro budget estimate by revenue source is below:

2021 Budget Estimate

Source:	Amount	Percent
Federal	$2,282,575	27.0%
State	$2,282,575	27.0%
Local	$2,289,173	27.1%
Fares	$1,309,600	15.5%
Other	$290,059	3.4%
Total:	**$8,453,982**	**100.0%**

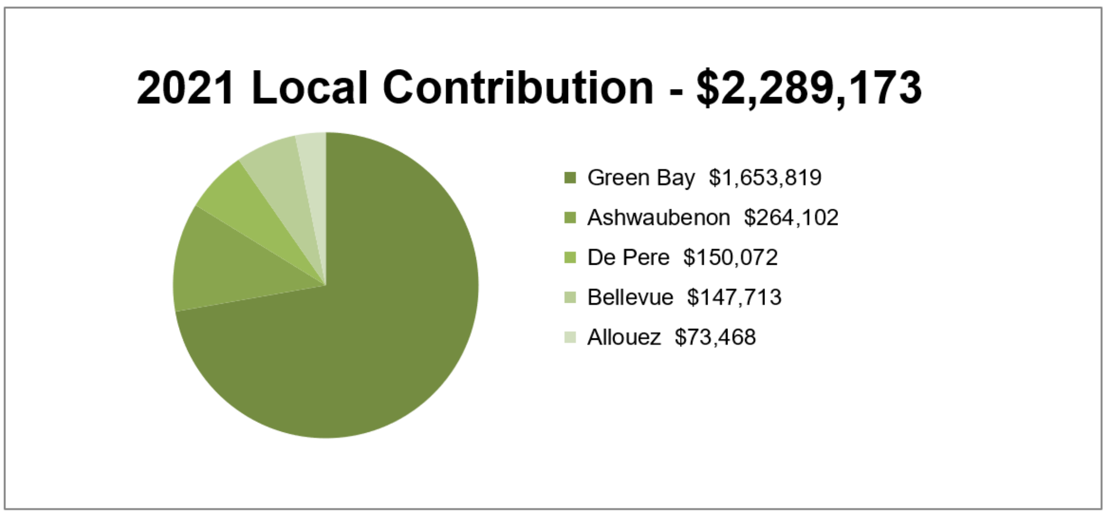


Local Share

The 2021 budget estimate consists of contributions from participating local entities. The sum of the contribution is projected to be $2,289,173 (27.1%) of the entire operating budget. Local entities contribute to the system based on system mileage and population. The breakdown by participating local entities is as follows:

2021 Budget Estimate – Local Contribution Analysis

Source:	Amount	Percent of Local Share	Percent of Budget
Green Bay	$1,653,819	72.2%	19.6%
Ashwaubenon	$264,102	11.5%	3.1%
De Pere	$150,072	6.6%	1.8%
Bellevue	$147,713	6.5%	1.7%
Allouez	$73,468	3.2%	0.9%
Total:	**$2,289,173**	**100.0%**	**27.1%**



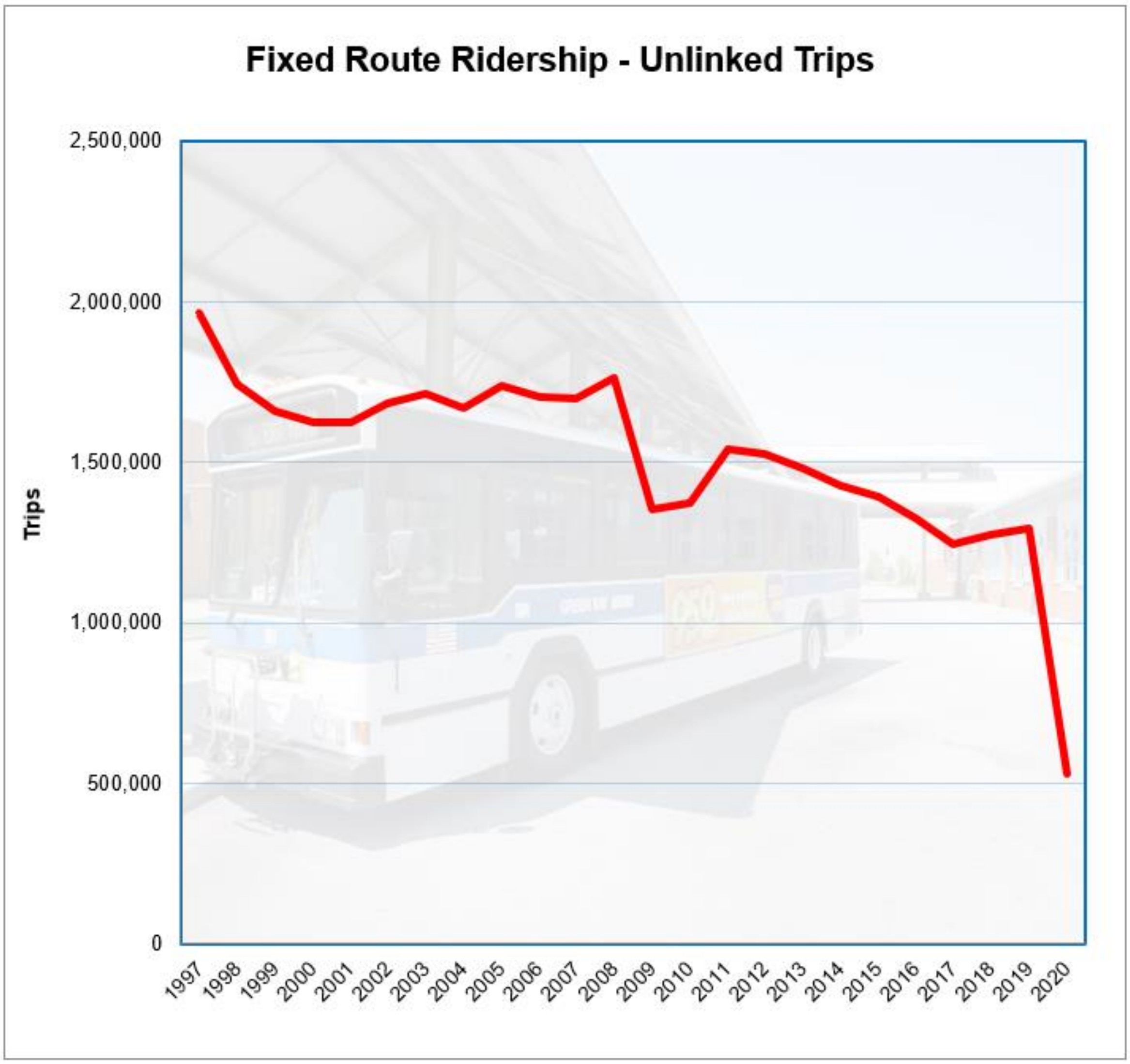
CHAPTER TWO

Fixed Route Bus System Performance

Fixed Route Bus Ridership

From an annual perspective, the number of unlinked passenger trips decreased approximately 59.3% from 1,292,700 in 2019 to 526,957 in 2020.

The graph below shows the ridership trend.

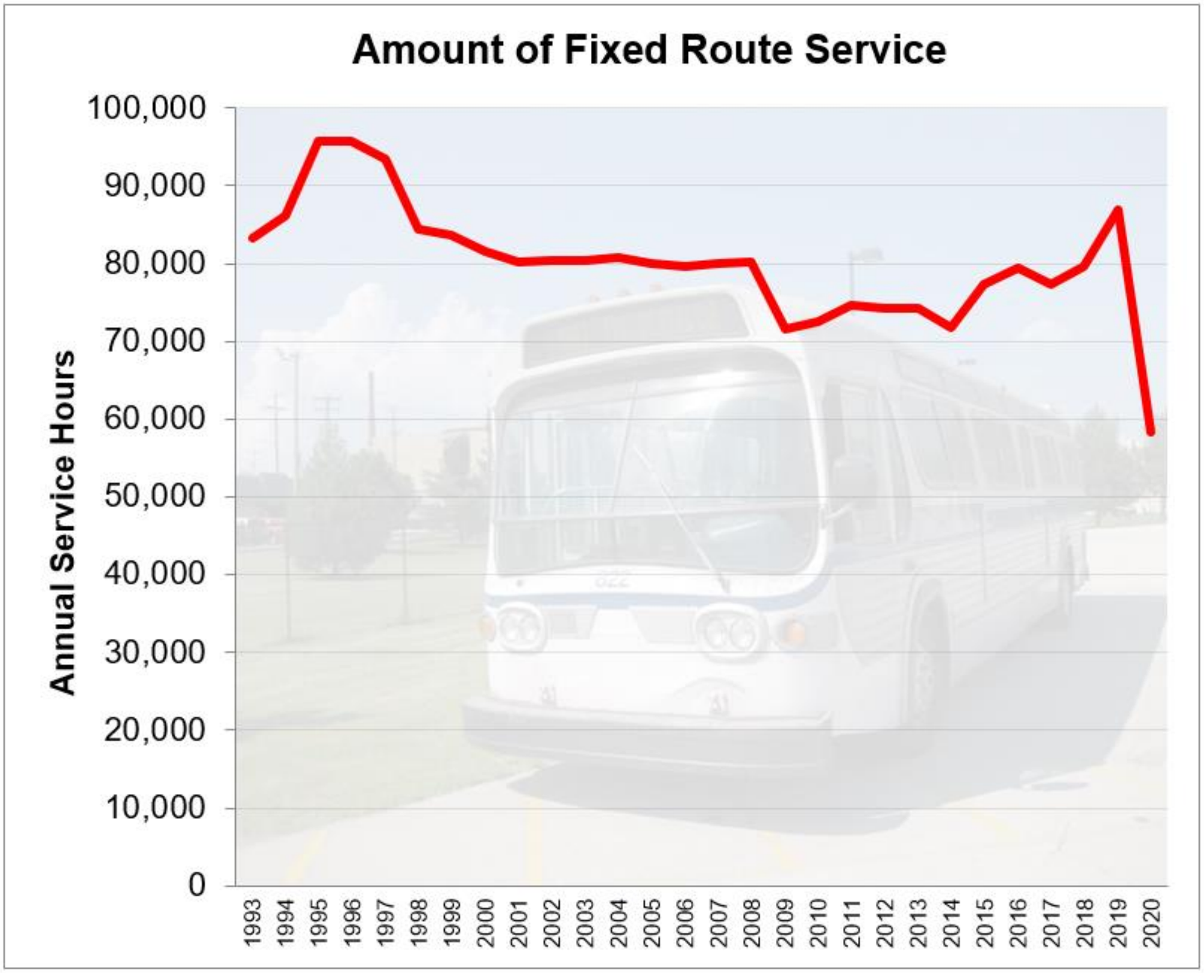


Note: The farebox system was automated in 2009, which improved the accuracy of the ridership data.

Amount of Fixed Route Bus Service

The amount of service a transit system provides is typically expressed in terms of service hours or revenue hours. It is anticipated that Green Bay Metro will provide 63,959 service hours of fixed route service in 2021.

The graph below shows the annual amount of fixed route service hours since 1993.



Fixed Route Bus Performance - 2020

Revenue Per Hour

The revenue per hour standard helps to determine the financial efficiency of the system. In 2020, the system provided 58,333 hours of service, down from 86,880 hours in 2019. The service generated $514,951 in farebox and partnership revenues (unaudited) for a systemwide Revenue Per Hour of $8.83, which is considerably lower than pre-COVID-19 levels of approximately $12.00 per revenue hour. Low ridership due to the pandemic and fare suspension during a portion of 2020 contributed to the lower rate.

Passengers Per Hour

In 2020, a total of 526,957 passengers were transported for a rate of 9.03 passengers per hour.

Pre-COVID-19 fixed route bus levels reached 14-15 passengers per hour.

Operating Ratio

The operating ratio of a route is determined by dividing a route's passenger revenue by the total operating expense.

The Green Bay Metro System had an estimated expense of $109.22 per hour for 2020. Expenses include items such as driver wages and fringe benefits, fuel, bus maintenance, and insurance.

The operating ratio measure illustrates the percentage of revenue recovered. For example, the fixed route bus system recovered 8.1 percent of all expenses, or 8.1 cents per every dollar spent operating the system, which is considerably lower than pre-COVID-19 levels of approximately 14-15%. Again, low ridership due to the pandemic and fare suspension during a portion of 2020 contributed to the lower rate.

Schedule Adherence

The schedule adherence (on-time performance) of each route is monitored by Metro operations staff. Green Bay Metro's guideline is zero minutes early to five minutes late under normal conditions. The goal of a transit system should be 100 percent on-time operation. However, many factors, such as traffic conditions, detours due to road construction or special events (e.g. farmers markets), rail and bridge crossings, mechanical failures, and inclement weather cause delays from time to time.

Metro uses an automatic vehicle locator system that determines the location of each bus and transmits the information back to the dispatch office where operations staff can observe on a large screen if the buses are adhering to the published schedule. Dispatchers can determine if a bus is running on time, running ahead of schedule, running behind schedule, or is off its route. Equipment in the buses will also let the drivers know if they are deviating from the schedule.

Several full-service routes currently cross the Fox River and/or active railroad tracks in downtown Green Bay. Delays due to train activity and watercraft movement at the Walnut

Street, Nitschke (Main Street), and Tilleman (Mason Street) bridges can create schedule adherence problems for the system.

Green Bay Metro operated with a 92.7% schedule adherence rate in 2020. The #6 Red route continues to be a challenge due to a high volume of stops to pick up and drop off passengers, the route's length, and a high number of passengers boarding with mobility devices.

CHAPTER THREE

Limited Service Route (LSR) System

Green Bay Metro operates three limited service routes.

The #71 route operates on regularly scheduled school days at 6:15 a.m. and 2:30 p.m. and provides service on the east side of Green Bay and in portions of Bellevue. The #71 is open to the general public.

The #75 route operates on regularly scheduled school days at 6:45 a.m. and 2:45 p.m. and provides service from between the Metro Transportation Center and the far west side of Green Bay primarily serving the Ninth Street and West Point Road area. The #75 route is open to the general public.

The #78 route operates on regularly scheduled school days at 6:30 a.m. and 2:30 p.m. and provides service in De Pere, along West Mason Street, and in Ashwaubenon. The #78 is open to the general public.

CHAPTER FOUR
Microtransit

Introduction of Microtransit / Green Bay Metro On Demand

Microtransit Defined

Microtransit is a form of technology-enabled on-demand transportation service that typically makes use of vehicles much smaller than a traditional 35' or 40' bus. Lower capacity buses, vans, and sedans are typically used and routes are developed based on real-time demand for service. Passengers book a ride using a smartphone (mobile) application and often share rides with other passengers to and from the same or geographically similar destinations.

Recent innovations in demand-response transportation, including the arrival of private on-demand transportation services like Lyft and Uber, have allowed potential customers to increasingly become familiar with the process of booking a ride using a smartphone app.

Throughout the country, many transit systems have turned in part to microtransit services as a way to reduce costs and improve rider experience. Many public transit agencies have implemented microtransit by contracting with a private company to operate the service.

Microtransit offers the following benefits:

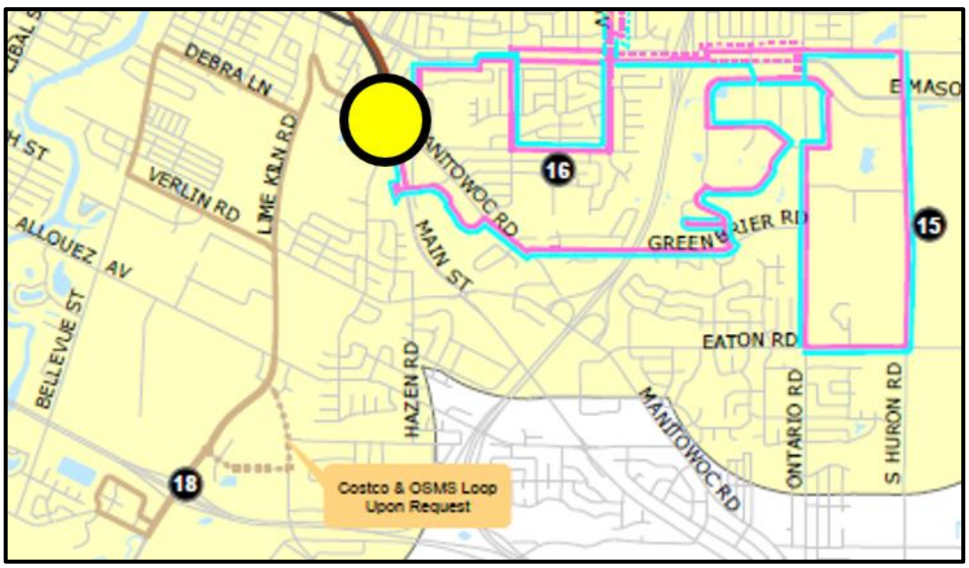
- Microtransit offers a cost-effective way to provide service to a limited number of people when compared to regular interval fixed route service.
- Microtransit provides service in low-density areas where fixed route bus service is not warranted due to low ridership.
- Microtransit provides service late into the evening when fixed route bus service is not warranted.
- Microtransit improves the efficiency of a system by matching supply and demand in real-time.
- Microtransit provides last minute reservations creating flexibility that traditional advance reservation dial-a-ride services cannot offer.
- Microtransit customers know exactly when a vehicle will arrive by monitoring a mobile application.
- Microtransit may reduce walk time to and from a conventional bus stop by designating a nearby intersection as a pick-up location (also known as a virtual bus stop).
- Microtransit extends the reach of fixed route bus services.
- Microtransit may provide the "first mile - last mile" connection for a fixed route bus trip.

Pilot Program - Green Bay Metro On Demand

Prior to the pandemic, Green Bay Metro entered into a contract with SRF Consulting to study the feasibility of implementing microtransit service in areas where fixed bus routes have performed at levels well below system standards. The study recommended that Green Bay Metro pursue a microtransit pilot program.

Green Bay Metro staff, Brown County Planning Commission staff, and Metro's current paratransit provider (Via) began to discuss possible program parameters such as service areas or service zones, hours of operation, fares, and implementation. Staff identified an area that was currently being served by three fixed bus routes, the #15 Aqua, #16 Pink, and #18 Tan. These three routes provided service in I-43 Business Center area located in the City of Green Bay and an area bounded by Bellevue Street and Lime Kiln Road in the Village of Bellevue. Ridership and revenue data from this area had been below system standards for many years, making it an ideal location for a microtransit pilot program.

Fixed Routes #15 Aqua, #16 Pink, and #18 Tan that were Eliminated and Replaced by Microtransit Service



The Green Bay Transit Commission approved a microtransit pilot program on July 15th, 2020 with service to begin on August 24, 2020.

Microtransit Pilot Service

The Pilot service hours were initially established from 5:45 a.m. to 7:45 p.m. on weekdays and 8:45 a.m. to 3:45 p.m. on Saturdays. Weeknight service hours were expanded on August 30, 2020 to include two additional hours from 7:45 p.m. -9:45 p.m. Saturday service hours were expanded from 7:45 a.m. until 3:45 p.m. on May 8, 2021.

How it Works:

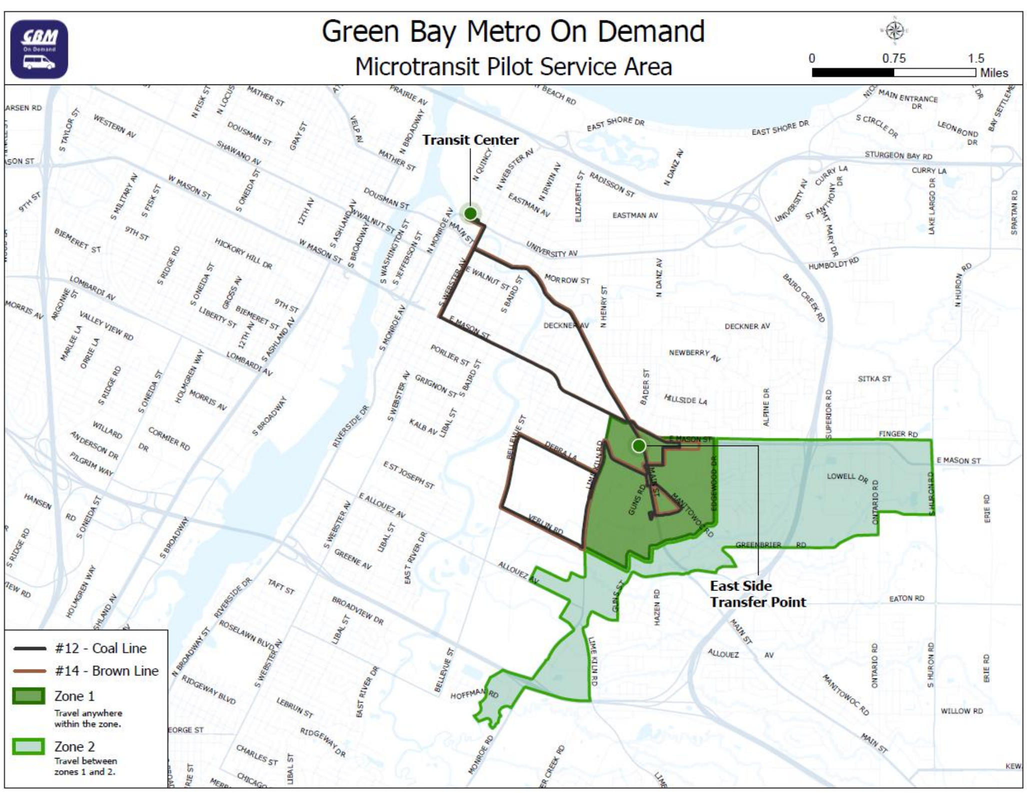
Passengers may request a trip using the mobile app or by calling by phone shortly before their desired pick-up time.

The passenger will receive a message indicating that a microtransit vehicle is being dispatched and will arrive at nearby location within the microtransit zone at a specific time.

Passenger may travel between Zones 1 and 2 or anywhere within Zone 2 (see map below)
.
Passengers traveling from Zone 2 to Zone 1 will have the opportunity to connect with the fixed route system at the Transportation Center (part of Zone 1) or the East Side Transfer Point (part of Zone 1). Passengers already at the Transportation Center or East Side Transfer Point may take a microtransit trip anywhere in Zone 2.

Microtransit fares are the same as the fixed route bus fares and day, week, or monthly passes may be used.

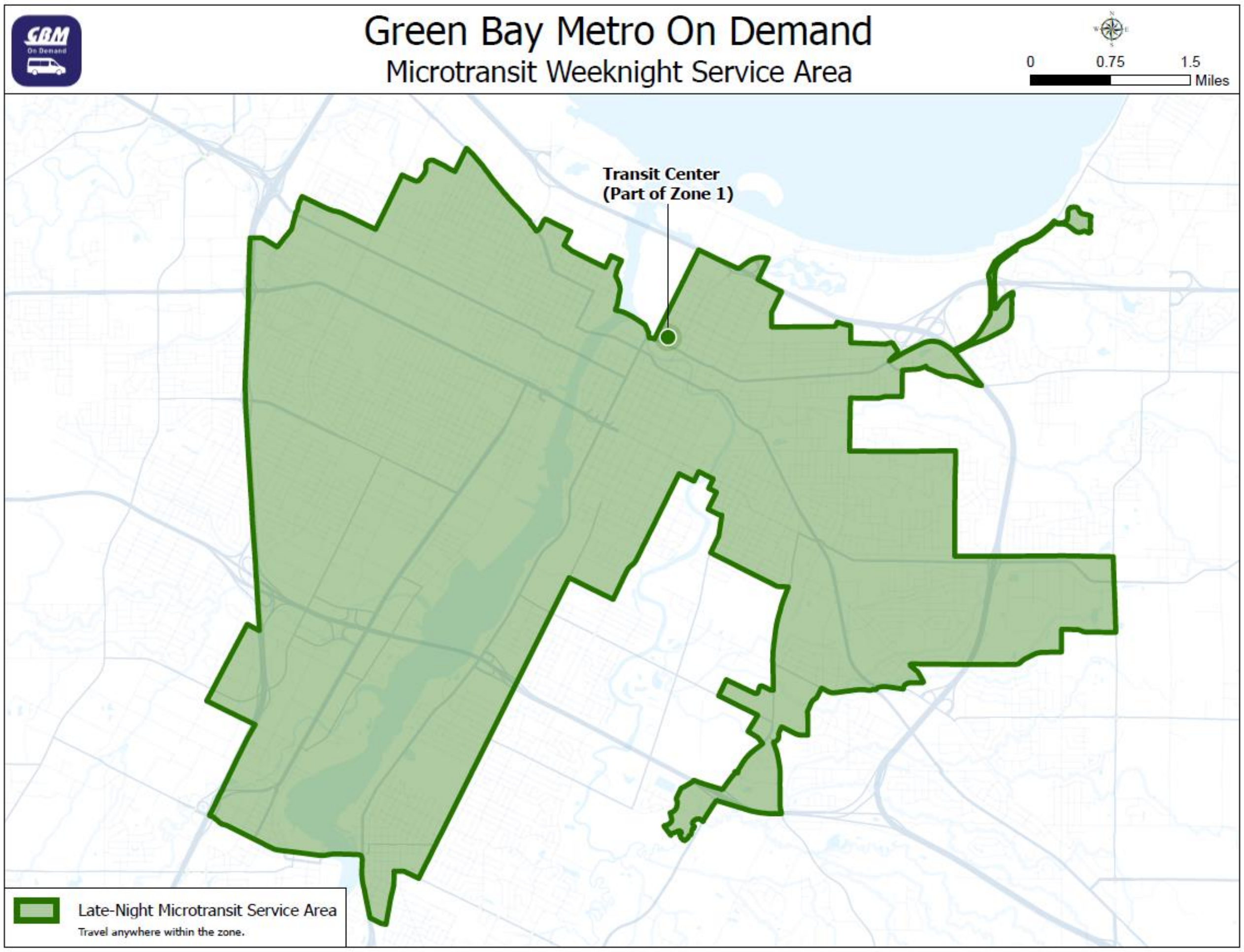
Microtransit Pilot Service Area



Weeknight Microtransit Implementation and Service Area

As a result of the COVID-19 pandemic, Green Bay Metro halted all operations after 7:45 p.m. on weeknights due to anticipated low ridership. On August 31, Metro implemented weeknight microtransit services. The weeknight service covers a large portion of the area with the exceptions of the general area west of I-41 and portions of southern De Pere. The service operates from 7:45 p.m. to 9:45 p.m. on weeknights in lieu of fixed route transit service.

Weeknight Service Area



Microtransit Use and Performance

Green Bay Metro has provided the following:

Pilot and Weeknight Microtransit Ridership

2021	Pilot	Weeknight	Total
January	337	186	523
February	461	244	705
March	476	227	703
April	400	168	568
May			0
June			0
July			0
August			0
September			0
October			0
November			0
December			0
Total:	1,674	825	2,499

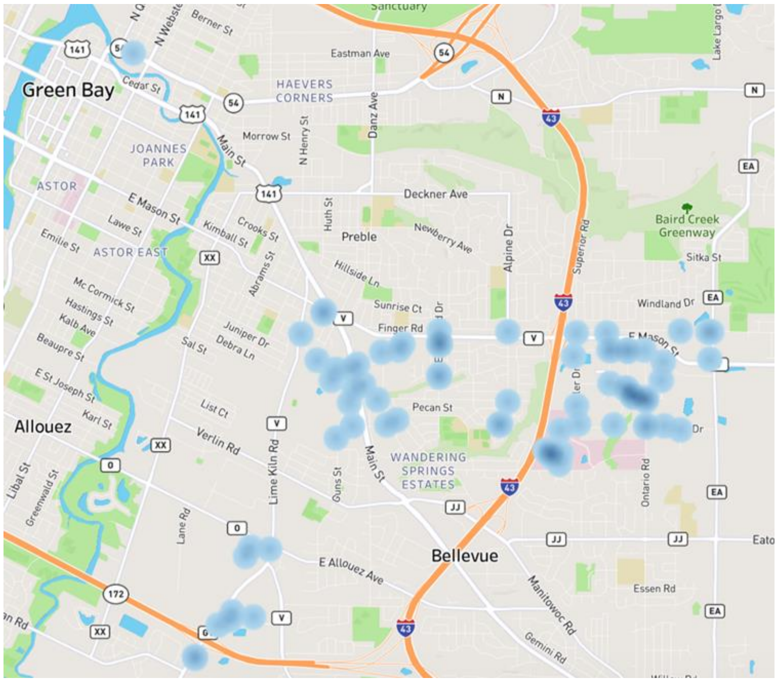
Microtransit performance is as follows and is meeting the expectations set prior to implementation:

Pilot and Weeknight Microtransit Performance

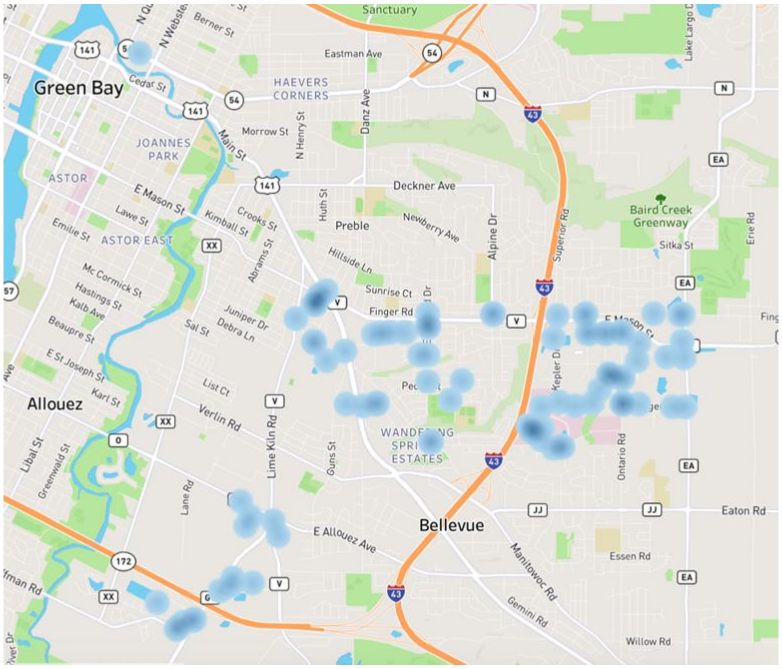
Service Characteristics	Passenger Experience
Wait time from ride request to pick up	12-15 minutes
Time passenger spends on the vehicle	12-14 minutes
Trip length	4-5 miles

Sample pick-up and drop-off locations for both the pilot and weeknight services can be seen on the following maps:

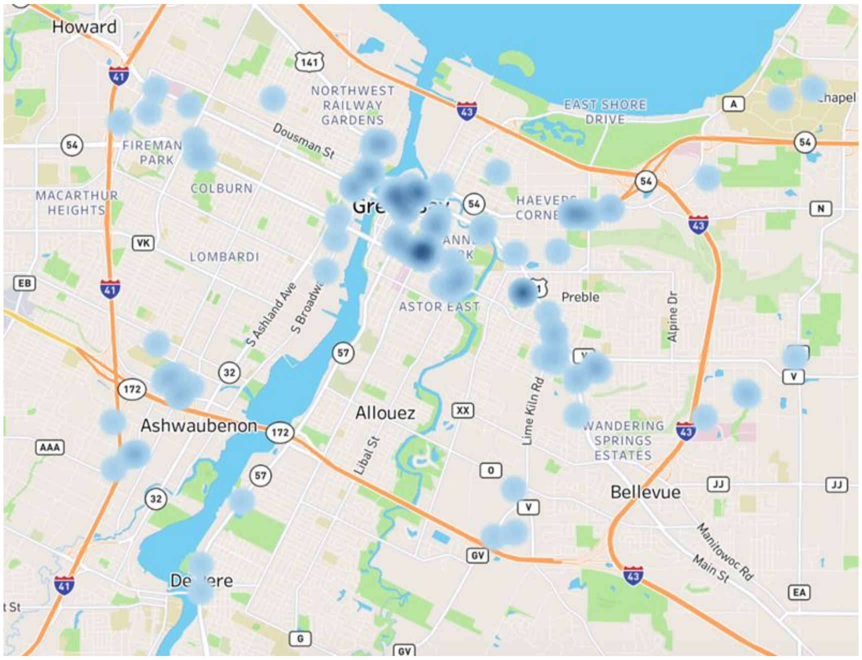
Microtransit Pilot Service Area
Origins (In Blue)
5:45 a.m. – 7:45 p.m. on Weekdays
8:45 a.m. – 3:45 p.m. on Saturday



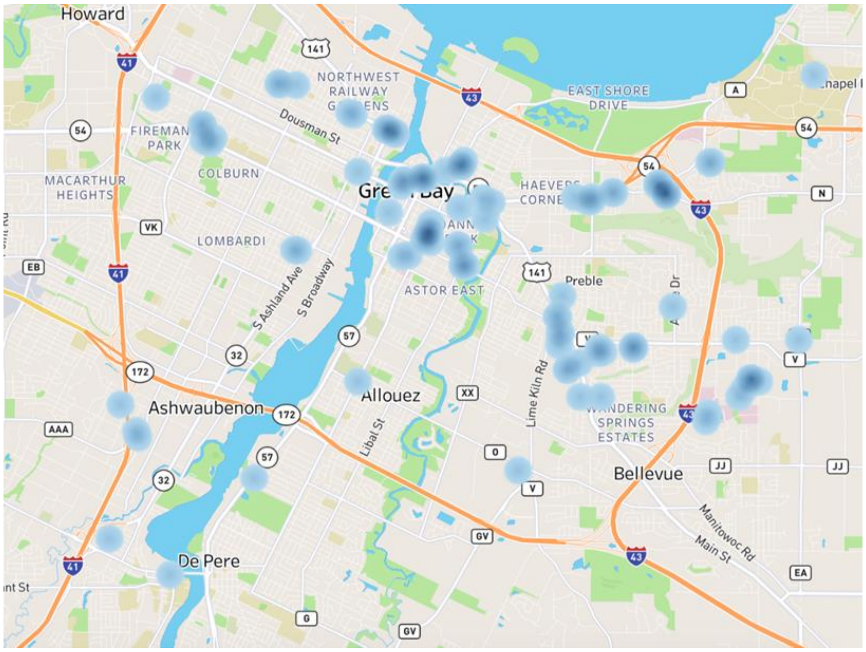
Microtransit Pilot Service Area
Destinations (In Blue)
5:45 a.m. – 7:45 p.m. on Weekdays
8:45 a.m. – 3:45 p.m. on Saturday



Microtransit Weeknight Service
Origins (In Blue)
7:45 p.m. – 9:45 p.m.



Microtransit Weeknight Service
Destinations (In Blue)
7:45 p.m. – 9:45 p.m.



CHAPTER FIVE

Paratransit Program

Paratransit is an alternative to the fixed route system. It is intended for people who cannot be served by Metro's fixed route buses due to disabilities. Service is more flexible in terms of scheduling and routing, is offered on a demand/response basis, and is usually provided by low capacity vehicles, such as vans or small buses. Paratransit is meant to be complementary to the fixed route system in terms of service area, service days and hours, and cost.

The Americans with Disabilities Act (ADA) became law on July 26, 1990. The law is intended to provide equal access rights for people with disabilities in the areas of employment, public services, public transportation, private accommodations, and telecommunications. The law requires recipients of Federal Transit Administration (FTA) funds, such as Green Bay Metro, to prepare a program for providing transportation services to people with disabilities by using both lift-equipped fixed route service and complementary paratransit service. Individuals are eligible to use ADA public transportation service or paratransit if they satisfy disability standards established by the ADA.

Metro has contracted with several private companies since 1988 to provide paratransit service. On March 30, 2020, Via River North Transit, LLC began providing paratransit services. The contract with Via was awarded after Metro completed a competitive bidding process.

Paratransit Contract Rates

Via currently receives $33.14 per passenger for each one-way trip. The cost per trip is adjusted annually based on the terms of the contract. Green Bay Metro also provides program certification functions and the fuel to operate Via's revenue vehicles.

Contract with Via

Term	Cost per Trip
March 29, 2020 - March 28, 2021	$36.40
March 29, 2021 - March 28, 2022	$33.14
March 29, 2022 - March 28, 2023	$33.47
March 29, 2023 - March 28, 2024	$33.80
March 29, 2024 - March 28, 2025	$34.14

<u>Fares</u>

Green Bay Metro offers advance-purchase convenience tickets for $4.00 (regular rate) or $19.00 (agency rate). Clients may also pay cash upon boarding the paratransit vehicle.

<u>Agency Trips</u>

Agency trip rates were approved by the Transit Commission and introduced on February 2, 2012. An agency is defined as an organization that serves persons who qualify for human services- or transportation-related programs or services due to disabilities, income, or advanced age. Many paratransit clients fall under the umbrella of a local agency. For example, a paratransit client that receives financial support from a program administered by the Brown County Human Services Department and travels to the CP Center for therapy three times per week would be charged the agency rate for the home-to-CP and CP-to-home trips. Agency fares are permitted under USC 49 CFR Part 37.131(c).

Many transit systems in Wisconsin have implemented an agency rate. Agency rates can vary from a modest charge to the full cost of providing the qualifying trip. Currently, Metro's agency rate is $19.00 per one-way trip. For comparison, Metro Transit in Madison charges the passenger for the entire cost of each one-way trip, which is $34.25.

Service and Costs

The table below summarizes the number of trips and the trip costs associated with the paratransit program. These data do not include Metro staff time associated with the program.

Paratransit Program

Year	Trips	Trip Costs*	Cost Increase/ Decrease	Percent Cost Increase/ Decrease
1998**	69,621	$602,918		
1999	81,571	$908,077	$305,159	51%
2000	94,057	$1,081,756	$173,679	19%
2001	97,000	$1,161,209	$79,453	7%
2002***	98,320	$1,484,632	$323,423	28%
2003	96,509	$1,515,223	$30,591	2%
2004	100,601	$1,664,826	$149,603	10%
2005	96,039	$1,639,625	-$25,201	-2%
2006****	72,979	$1,305,135	-$334,490	-20%
2007	69,499	$1,243,337	-$61,798	-5%
2008	69,140	$1,337,548	$94,211	8%
2009	68,868	$1,313,787	-$23,761	-2%
2010	67,384	$1,337,797	$24,010	2%
2011*****	63,337	$1,330,561	-$7,236	-1%
2012	59,399	$1,393,869	$63,308	5%
2013	55,821	$1,543,765	$149,896	11%
2014	54,477	$1,440,195	-$103,570	-7%
2015	48,899	$1,195,321	-$244,874	-17%
2016	44,609	$1,134,354	-$60,967	-5%
2017	38,053	$1,030,444	-$103,910	-9%
2018	33,913	$993,795	-$140,559	-12%
2019	30,873	$901,071	-$129,373	-13%
2020******	15,078	$489,536	-$504,259	-51%

* Trip cost includes fuel escalator payments from 2006-2011.

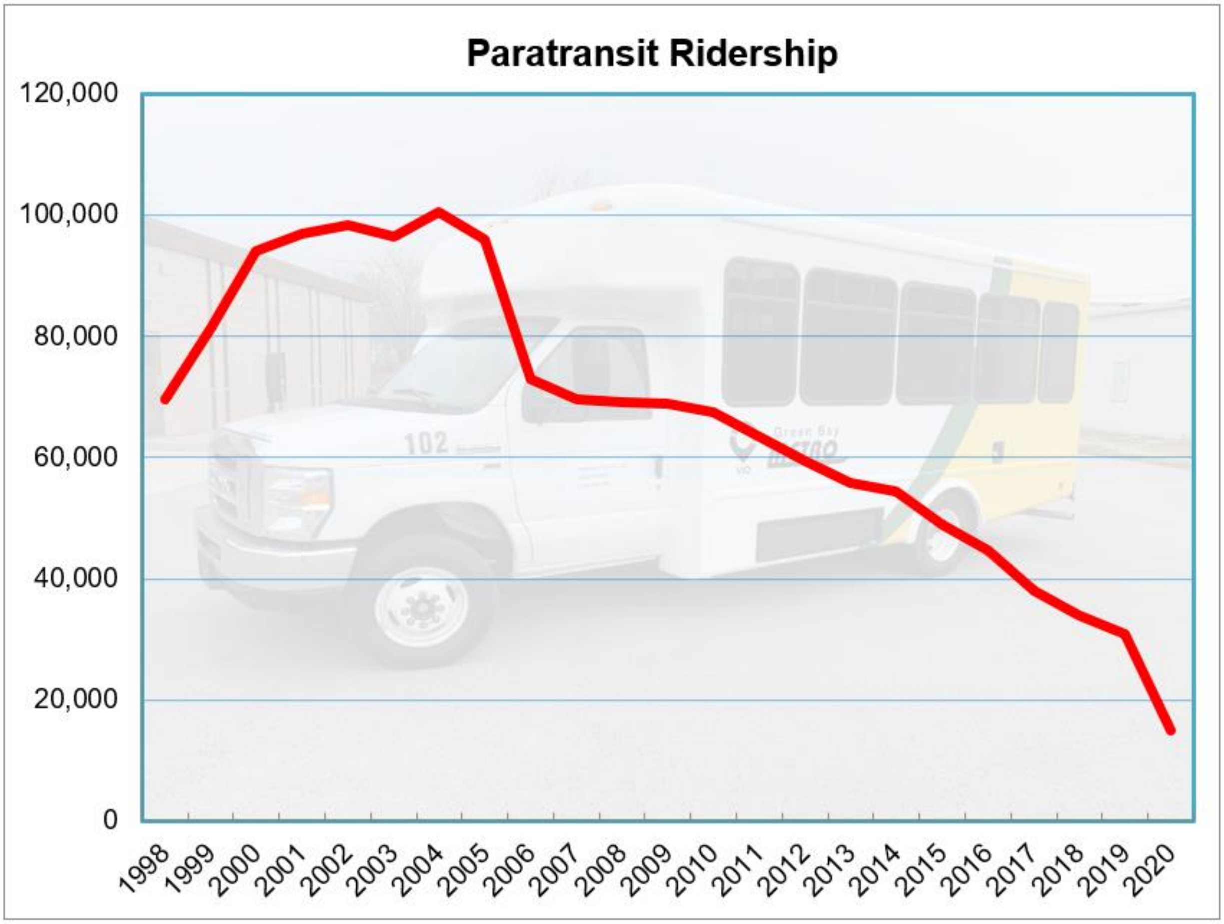
** Under contract with Lamers, Inc. exclusively beginning in 1998.

*** Start of four and one-half year contract in January with four-month extension with Medi-Vans.

**** Start of four and one-half year contract in November with Medi-Vans. Service area reduction implemented.

***** Start of first contract in May with MV Transportation. Metro pays for all fuel and cost is included. Second contract awarded to MV in 2015 and expired in 2020.

****** Start of first contract with Via. Metro pays for all fuel & cost is included. COVID-19 Pandemic impact on ride



Paratransit App

GBM Paratransit

In 2020, Green Bay Metro introduced a Paratransit App. The App allows paratransit clients to request and book a trip without having to place a phone call. Approximately 18% of all trips are scheduled via the App.

CHAPTER SIX

Fare Structure

Fares

Green Bay Metro's past and present fare structures are shown below. Metro has been successful in maintaining fares near or below the average of its peers. Fixed route bus and microtransit service fares are the same. The most recent fare increase occurred on January 2, 2020.

Fixed Route Bus & Microtransit	**1998**	**2003**	**2005**	**2009**	**2019**	**2020**
Adult						
Cash	$1.00	$1.25	$1.50	$1.50	$1.50	$2.00
Day Pass					$3.00	$4.00
Week Pass					$12.00	$15.00
30-Day Pass	$21.50	$23.00	$26.00	$35.00	$35.00	$39.00
Student (K-12)						
Cash	$1.00	$1.25	$1.50	$1.50	$1.00	$1.50
Day Pass					$2.00	$3.00
30-Day Pass	$16.00	$16.00	$19.00	$19.00	$22.00	$26.00
Reduced (Age 65+ or Disability w/ ID Card)						
Cash	$0.50	$0.60	$0.75	$0.75	$0.75	$1.00
Day Pass					$1.50	$2.00
30-Day Pass	$10.75	$12.25	$15.25	$25.00	$25.00	$29.00
Routes #8 Green & #9 Gold					Free	Free
Disabled Veterans w/ Service-Connected ID					Free	Free
Green Saturday - Introduced in 2011					Free	Free
Paratransit						
Origin to Destination	$2.00	$2.50	$3.00	$3.00	$3.00	$4.00
Agency Fare-Origin to Destination					$15.00	$19.00

Green Bay Area Public School and Ashwaubenon Public School students board the bus for free. The school districts cover the fares via a direct payment to Green Bay Metro.

It is estimated that fixed bus route, microtransit, and paratransit fares will generate 15.5% of the funds needed to operate the system in 2021.

CHAPTER SEVEN

Bus Fleet and Other Capital Needs

Bus Fleet

The tables below detail Green Bay Metro’s 2021 bus fleet:

Bus Quantity	Year	Make	Length	Age in Years
9	2009	New Flyer	35'	12
10	2011	Gillig	35'	10
4	2015	Gillig	40'	6
3	2018	New Flyer	35'	3
2	2018	New Flyer	40'	3
3	2019	Gillig	35'	2
4	2020	Gillig	35'	1
35				

Bus #401, built in 2004, is not in service and it is anticipated that it will be replaced.

Green Bay Metro has secured funding for four additional buses through the Volkswagen Environmental Mitigation Trust Fund. Delivery is expected in 2022.

Green Bay Metro and the MPO have also secured approximately $695,000 in Federal Surface Transportation Block Grant (STBG) funds to offset the cost of two new buses. Delivery TBD.

Peak Bus Requirements

The full and limited service route system requires 16 buses during peak operations (as of May 2021 during reduced service due to the pandemic). Although Metro has the necessary number of buses to provide this level of service at the present time, there is a need to replace buses that have exceeded their useful life.

Bus Replacement Guidelines

The Federal Transit Administration (FTA) has established a standard that each transit vehicle should be either retired or rehabilitated at the end of its normal service life. Normal service life for transit vehicles is considered to be 500,000 travel miles or 12 years for transit buses greater than or equal to 35 feet in length and 10 years for transit buses that are less than 35 feet. Metro staff has done an excellent job maintaining vehicles for use beyond their expected lifespans. However, maintenance costs increase with age.

Capital Program

Green Bay Metro has secured the necessary funding to complete the following capital projects:

- Farebox System Upgrade
- Security Fencing and Gates
- Bus Lifts
- DPF Cleaning System
- HVAC System Upgrade
- Lighting
- Window Upgrades

New Transportation Center Sign installed in 2021

Bus Shelters and Benches

Green Bay Metro offers 55 shelters throughout the service area with 19 owned and operated by Creative Outdoor Advertising.

In 2021, Metro plans to install additional shelters at Washington Street near The CityDeck and at West Mason Street and Taylor Street. Bench installations are scheduled for the Military Avenue/Dousman Street intersection and the Military Avenue/Shawano Avenue intersection.

Bench installed at Festival Foods on University Avenue

CHAPTER EIGHT

Programs

Green Saturday

The Green Bay Transit Commission implemented Green Saturday in 2011. This program allows everyone to ride the fixed route bus system for free on Saturday. The program was designed to encourage non-riders to try Green Bay Metro at no cost with the intention of converting them to fare-paying passengers on weekdays. Participation in the program has been strong.

Green Bay Metro staff is currently considering modifications to the program with hopes of offering greater flexibility to the rider. Staff is exploring partnerships with area human services agencies whereby Metro would provide a set number of day passes at no charge to the agency and the agency staff would distribute the passes to low-income individuals. The recipient could then use the day pass on <u>any</u> day of the week. The agency or agencies would act as a clearinghouse for the passes.

Green Bay Metro would then resume fare collection on Saturdays.

U-Pass and other Partnerships

A U-Pass (or Universal Pass) Program allows participants an unlimited number of rides on any Green Bay Metro bus. In turn, the participating entity reimburses Green Bay Metro based on an established flat rate or rate per unlinked trip.

<u>U-Pass Partnerships:</u>

- The UW-Green Bay contract calls for a flat rate of $1.00 per unlinked trip. All UWGB students may request a free bus pass from the school.

- The Green Bay Area Public School District contract calls for a flat rate of $160,000 per year. All K-12 students ride for free when presenting their identification card.

- The Ashwaubenon School District contract calls for a flat rate of $8,800 per year. All K-12 students ride for free when presenting their identification card.

<u>Other Partnerships:</u>

Bus routes #8 Green and #9 Gold, which provide service to Lambeau Field, are free to all passengers. In addition, all four Packers Game Day routes are free. The Green Bay Packers subsidize the services in the form of a direct payment of $21,000 as well as committing to paying for two wrapped buses annually.

<u>Other Opportunities</u>

Green Bay Metro is hopeful that similar arrangements can be made with other educational institutions and other local businesses and entities.

Bike Rack Use on the Fixed Route System

In 2007, Green Bay Metro received a grant and installed bicycle racks on all buses.

The addition of bike racks has expanded Metro's service area as passengers are able to utilize biking on either end of their commute. In 2020, bicycle rack use was 50% lower than in 2019 due to COVID-19.

In the photo below, a Green Bay Metro passenger is shown boarding the bus after loading his bicycle onto the front rack. The racks are easy to use and allow bicyclists to load and unload their bicycles within seconds. Each bike rack can accommodate two bikes. Metro does not charge an additional fee for bike rack use.

Photo: Brown County Planning Commission.

Bikes on Buses (shaded area during the COVID-19 pandemic)

Month	2014	2019	2020
January	411	661	622
February	448	449	696
March	601	863	463
April	986	1,341	386
May	1,344	1,675	459
June	1,546	1,710	802
July	1,788	1,995	784
August	1,563	2,272	1,004
September	1,622	1,910	908
October	1,637	1,896	933
November	974	1,142	608
December	603	731	584
Total:	**13,523**	**16,645**	**8,249**
Average per Month:	**1,127**	**1,387**	**687**

Mobility Device Use on the Fixed Route Bus System

A mobility device is designed to assist with walking or otherwise improve the mobility of people with a mobility concern. Devices can include electric wheelchairs and scooters and manually operated aids such as walkers and crutches.

All Green Bay Metro buses are equipped with the necessary equipment to load, unload, and secure standard wheelchairs and scooters as required by law.

In 2020, Metro provided 4,197 trips made by passengers using a mobility device, less than half of the total for 2019. Passengers using a mobility device may qualify for reduced fares. Metro staff also offers free one-on-one mobility device boarding and alighting training upon request.

Mobility Device Boardings (shaded area during the COVID-19 pandemic)

Month	2014	2019	2020
January	256	411	490
February	290	382	512
March	507	550	298
April	715	631	139
May	785	1,013	202
June	750	838	314
July	716	1,035	270
August	742	1,045	413
September	650	831	429
October	724	799	352
November	547	785	414
December	480	489	364
Total:	**7,162**	**8,809**	**4,197**
Average per Month:	**597**	**734**	**350**

CHAPTER NINE

Plans

2019-2023 Transit Development Plan (TDP) for the Green Bay Metro System

In 2018, the Brown County Planning Commission staff, in conjunction with the Green Bay Metro staff, prepared the 2019-2023 Transit Development Plan (TDP) for the Green Bay Metro System. A TDP is a five-year plan designed to evaluate route structure, fares, capital improvement projects, policies and procedures, and general operational functions for a transit system. Long-range issues beyond 2023 were also addressed. The TDP was approved by the Green Bay Transit Commission on November 21, 2018. The recommendations and implementation status are as follows:

2019-2023 TDP Recommendations and Implementation Status

Item	Recommendation	Status
Bus Fleet	Apply for buses to replace aging vehicles and vehicles that have been removed from service due to condition.	Three 35' buses have been funded by FTA and delivered in 2019. Four 35' buses have been funded through the Volkswagen emission violation settlement and were delivered in 2020. An additional four 35' buses have been funded through the Volkswagen emission violation settlement. Delivery TBD. Approximately $695,000 has been awarded to Metro via the MPO's STBG Program since 2019. The funds will offset the costs of two buses. Delivery TBD. Additional buses programmed for 2022+ but not funded.
Regional Transportation Authority (RTA)	Establish an RTA in the area to enhance transit system since Federal, State, and local revenue sources will not likely increase substantially over the next several years.	The state enabling legislation that is necessary to create an RTA does not exist. It is **not** anticipated that enabling legislation will be approved soon.

Full-Service Bus Routes	Green Bay Metro staff, with the assistance of the MPO, should continue to explore route restructuring options to maximize effectiveness.	Metro staff implemented a demand-response microtransit pilot program in 2020. Metro is currently studying expansion of the microtransit project in conjunction with fixed bus route service changes.
Fixed Route System Fares	Metro should continue to maintain a fare structure that is appealing to existing and potential riders.	The Transit Commission implemented a fare increase in January of 2020. However, Green Bay Metro continues to maintain fares at levels at or lower than the average of its Wisconsin peers.
Paratransit Program	Continue to study the feasibility of taking over vehicle management, dispatch, and scheduling, and/or other aspects of the paratransit program with the goal of reducing the overall cost of the program.	Metro continues to evaluate and pursue partial or full in-house operations. Paratransit vehicles are identified in the Transportation Improvement Program (TIP) but are not funded. Via River North, LLC was awarded a five-year paratransit program contract in 2020.
State of Wisconsin Management Audit	WisDOT is overdue on conducting a Management Audit. It is anticipated that one will be prepared in 2019/2020.	The audit has been conducted and Metro staff received the final report in late 2020. Evaluate and implement recommendations if determined feasible.

In 2023, the Brown County Planning Commission staff will prepare the 2024-2028 Transit Development Plan (TDP) for the Green Bay Metro System.

Green Bay Metro Management Plan

The following represents a summary of the goals prepared by Metro staff as part of the 2021 budget process.

Management Goals for 2021

1. Complete farebox system upgrade, including installation of a cashless, mobile ticketing option for riders.
2. Replace and upgrade lighting in the garage.
3. Install security fencing on the east side of the Transportation Center and security gates at all facility entrances. Gates will control public access to the transitway resulting in minimizing safety hazards. Fencing will ensure federal safety requirements are met for the facility.
4. Replace air handling units and update air conditioning unit at the Transportation Center.
5. Purchase DPF (Diesel Particulate Filter) cleaning system for maintenance shop. This will reduce ongoing preventative maintenance costs.
6. Replace hydraulic bus lifts in the maintenance shop.
7. Analyze transit services to ensure community needs are being met.
8. Monitor the efficiency of the GBM On-Demand Microtransit Pilot and analyze future service options.

Wisconsin Department of Transportation (WisDOT) 2020 Transit System Management Performance Review

In 2019, SRF Consulting Group was hired by WisDOT to perform management audits for several transit properties in Wisconsin, including Green Bay Metro. The report was issued in late 2020 and included a review of six functional areas and recommendations. Green Bay Metro's response to each is noted below.

Areas of Review and Recommendations:

1. Policy- and Decision-Making Processes

    a. Establish a transit user advisory group to provide customer input on current operations and proposed service revisions.

       Currently on hold due to COVID-19.

    b. Continue to monitor the employment market for bus drivers in the Green Bay area; consider exploring changes that would allow new drivers more flexibility with scheduling, or other strategies to improve employee engagement.

       Recent work rule changes and COVID-19 related reduced service hours have eliminated the need for management to "force work" and overtime has been eliminated. Metro staff continues to recruit and train new drivers as needed.

    c. Continue to leverage statewide resources, relationships with peer transit agencies, and regional and national peer groups to bring new and innovative practices to Green Bay Metro.

This effort is ongoing. Green Bay Metro is a member of the Wisconsin Public Transportation Association (WIPTA). WIPTA works to improve transit systems across the state by staying connected with issues that affect services in Wisconsin.

2. Transportation Operations

   a. No Recommendations.

3. Vehicle and Facility Maintenance

   a. Procure and implement a barcode system for parts and maintenance.

      Metro is scheduled to implement the system in 2021.

4. Finance

   a. Monitor passenger revenue effectiveness metrics after the January 2020 fare increase, as well as any impact on ridership (particularly ridership by low-income passengers and other underrepresented groups).

      Ongoing. Passenger fares and fare-related Key Performance Indicators (KPIs) are reported to the Transit Commission each month.

      Staff is currently evaluating Green Saturday for possible modifications.

5. Planning and Scheduling

   a. Continue to explore new service delivery models for low-density areas, including restructuring fixed routes and/or conducting pilot projects as feasible.

      Microtransit Pilot Program implemented in low-density area of Green Bay and Bellevue in 2020. Additional weeknight microtransit introduced in lieu of fixed route bus service in response to COVID-19.

      Green Bay Metro's Service Development Team is currently drafting a service proposal which will be presented to the Transit Commission and public in the near future.

   b. Develop a consistent process and funding structure for engaging and adding municipalities to the Green Bay Metro system, including establishing the appropriate amount and type of service, and allocating operating and capital costs among new and existing municipalities.

Metro staff regularly engages with local communities and other partners participating in the system to identify and offer the appropriate amount and type of service.

Metro staff has well-established local share chargebacks for fixed route bus and paratransit services. Metro staff is currently exploring equitable chargeback formulas should microtransit become permanent. Metro must also develop a cost for new municipalities "buying into the system" to reflect both operating and capital investments that have been made to date.

6. Marketing

    a. Work to provide public data in the GTFS file format for use in Google Maps and other third-party applications and advertise these trip planning tools once available.

       Green Bay Metro is in the process of integrating fixed route bus and microtransit trip planning services into a single app. The app will be made available via Metro's website and can be downloaded onto a mobile device.

    b. Adopt a plan to conduct regular customer surveys on an annual or triennial basis, and track customer satisfaction as a performance measure.

       Green Bay Metro and Brown County Planning Commission staff regularly conducts customer surveys. The surveys can target fixed route bus or paratransit riders, non-riders, or can be project-specific. Riders are also welcome to complete a brief survey or leave a comment on the "How are we doing" link on the Metro website.

    c. Continue and strengthen Green Bay Metro's presence at local community events, including outreach efforts by the agency's mobility coordinator.

       Ongoing.

I-41 Commuter Study

The East Central Wisconsin Regional Planning Commission (ECWRPC) received a federal grant to conduct a commuter transit service feasibility study for the I-41 corridor between Green Bay and Fond du Lac. ECWRPC, in partnership with the Green Bay, Appleton, Oshkosh, and Fond du Lac transit systems and the Wisconsin Department of Transportation (WisDOT), then issued a *Request for Proposals (RFP) for a Commuter Service Feasibility Study for Northeast Wisconsin.* The consulting firm SRF was chosen to conduct the study. The study was funded with a federal grant and a local match by ECWRPC. No financial contribution from Green Bay Metro or the Brown County Planning Commission was necessary for the study.

SRF consultants developed several alternatives and cost estimates for service between Green Bay and Fond du Lac.

Brown County Planning Commission and Green Bay Metro staff recommended that the Green Bay Transit Commission not pursue commuter service along the I-41 corridor due to budget constraints at the federal, state, and local levels. Staff also recommended that any effort to expand Metro's services should be directed toward establishing increased service frequency and additional late weekday evening service hours.

CHAPTER TEN

Summary of Recommendations

The Brown County Planning Commission staff recommends the following:

1. Staff should continue to closely monitor the performance of all bus routes and demand-response services.

2. Continue to prepare for post-COVID ridership levels and service delivery.

3. Monitor the progress of any legislation or activities relating to future funding for operating and capital projects.

4. Continue to implement the recommendations in the 2019-2023 TDP.

5. Implement the Management Plan goals in 2021.

APPENDIX A

Impact of the COVID-19 Pandemic on Public Transit Services

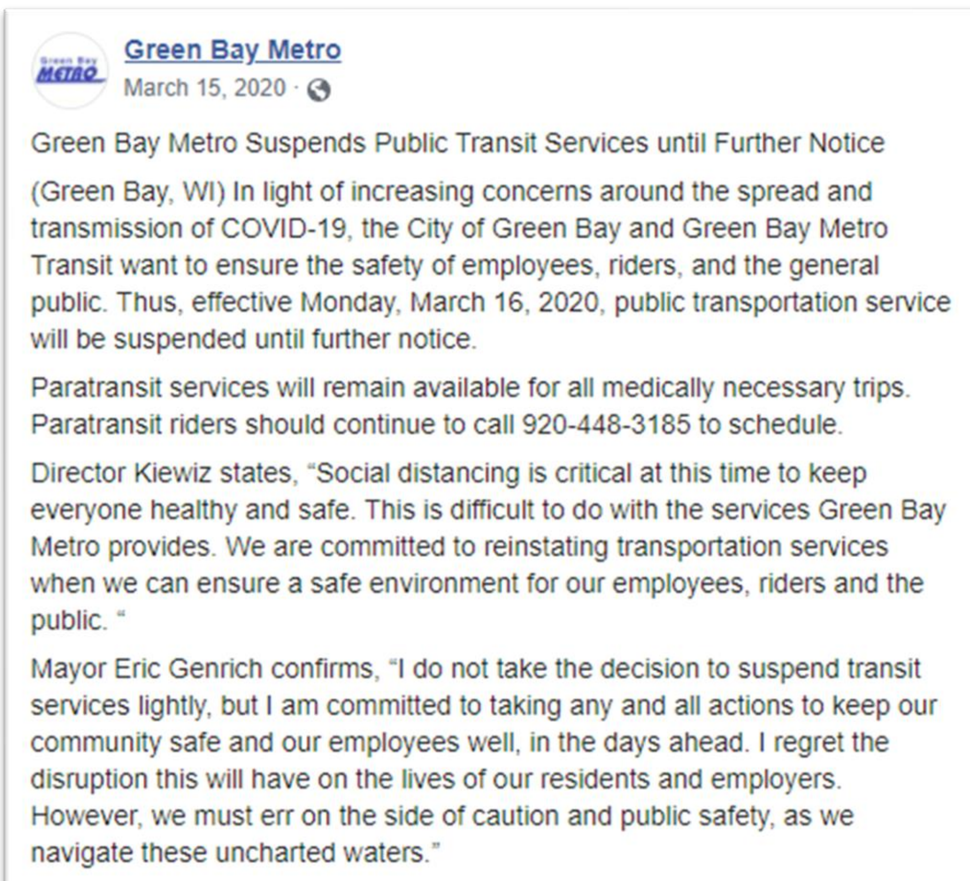
COVID-19-related stay-at-home orders, school closures, and riders' preferences have led to major ridership declines for public transit systems in the United States and throughout the world.

In response to the pandemic, Green Bay Metro made a number of changes to existing services.

Below is a general timeline of events and service modifications.

Timeline

January 21, 2020 – First COVID-19 case confirmed in the United States
January 31, 2020 – World Health Organization declares Public Health Emergency
February 3, 2020 – The United States declares Public Health Emergency
March 11, 2020 – World Health Organization declares COVID-19 a Pandemic
March 13, 2020 – The United States declares COVID-19 a National Emergency
March 15, 2020 – Green Bay Metro issues a notice that effective March 16, 2020, Metro will temporarily suspend service to allow staff the necessary time to implement safety measures and develop an appropriate service schedule. From Metro's Facebook page:



Green Bay Metro

March 15, 2020 ·

Green Bay Metro Suspends Public Transit Services until Further Notice

(Green Bay, WI) In light of increasing concerns around the spread and transmission of COVID-19, the City of Green Bay and Green Bay Metro Transit want to ensure the safety of employees, riders, and the general public. Thus, effective Monday, March 16, 2020, public transportation service will be suspended until further notice.

Paratransit services will remain available for all medically necessary trips. Paratransit riders should continue to call 920-448-3185 to schedule.

Director Kiewiz states, "Social distancing is critical at this time to keep everyone healthy and safe. This is difficult to do with the services Green Bay Metro provides. We are committed to reinstating transportation services when we can ensure a safe environment for our employees, riders and the public. "

Mayor Eric Genrich confirms, "I do not take the decision to suspend transit services lightly, but I am committed to taking any and all actions to keep our community safe and our employees well, in the days ahead. I regret the disruption this will have on the lives of our residents and employers. However, we must err on the side of caution and public safety, as we navigate these uncharted waters."

On March 23, 2020, Green Bay Metro resumed operations. However, many service modifications were and continue to be made including:

- Metro closes the public lobby at the Transportation Center (later reopened with social distancing protocols in place).
- Metro reduces service hours on weekdays and Saturdays.
- Metro reduces fixed route bus frequency on #6 Red and #7 Lime routes (later resumed to normal levels).
- Metro suspends #3 Gray and #5 Plum bus routes.
- Metro suspends fare collection. All passengers ride for free (fare collection resumed on July 1).
- Metro begins operating select routes upon request only. Passengers must call to request service. Subsequently, several routes are modified and return to regular service and others are eliminated due to new microtransit services being introduced.
- Mero requires rear door entry only to keep passengers distanced from driver (later resumed when passenger/driver barriers installed).
- Metro limits number of passengers on each bus at one time (limit has increased consistent with CDC social distancing recommendations but not to full capacity).
- Metro establishes additional in-vehicle cleaning protocols.
- Metro requires and provides free face coverings to all passengers.
- Metro installs air purification systems on all buses.
- Metro introduces weeknight microtransit services.

Funding

<u>Coronavirus Aid Relief and Economic Security (CARES) Act, March 2020</u>

Green Bay Metro is eligible to receive $6,415,260 in Federal Section 5307 funds through the CARES Act. FTA generally will consider all expenses normally eligible under Section 5307, including operating expenses and capital projects.

Green Bay Metro has used some of the dollars to purchase the air purification system for the fixed route bus fleet, driver/passenger barriers, face masks, and cleaning supplies.

<u>Coronavirus Response and Relief Supplemental Appropriations Act (CRRSAA), December 2020</u>

The Green Bay MPO was awarded was awarded $29,284 in Federal Section 5310 funds to make available to qualified applicants. Green Bay Metro applied and was awarded the funds to purchase three Quantum automatic wheelchair securement devices to be installed on three fixed route buses. The device adds a layer of safety for passengers and drivers as it allows passengers to secure their wheelchairs themselves with a touch of a button and without the help of the driver, eliminating the close contact that is required with traditional securement systems.

<u>American Rescue Plan (ARP) Act, March 2021</u>

Green Bay Metro is eligible to receive $3,770,849 in Federal Section 5307 funds through the ARP Act. Similar to the CARES Act, FTA generally will consider all expenses normally eligible under Section 5307, including operating expenses and capital projects.

In-Bus Cleaning Expanded

Air Purification Systems Installed

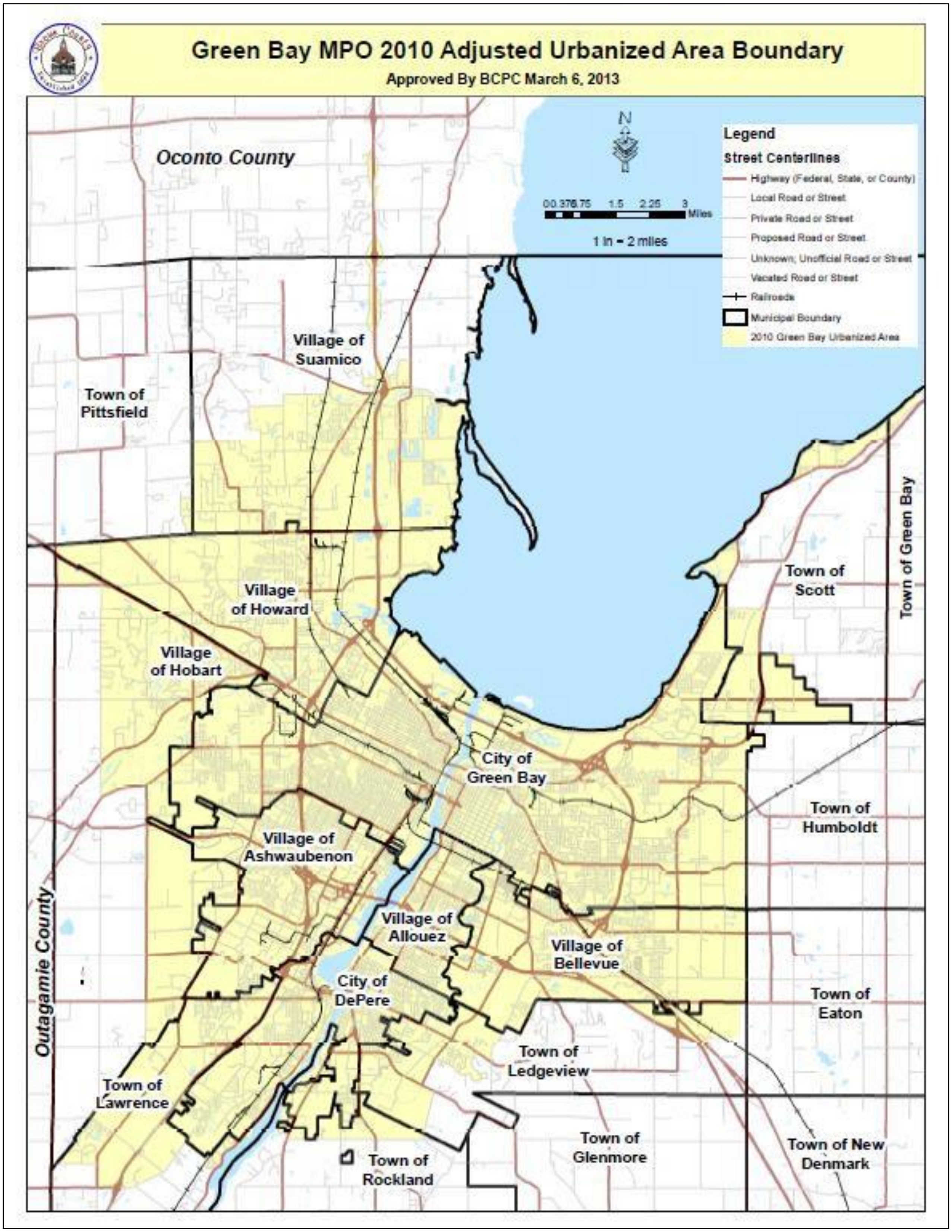
Green Bay Metro installed air purification systems on all fixed route buses. This is the same type of air treatment technology that has been used in hospitals and laboratories. The system:

- Utilizes UV light and photohydroionization technology, actively neutralizing airborne pollutants such as bacteria, mold, and viruses, including COVID-19.
- Results in a 99% reduction of airborne pathogens.
- Can be installed directly into an existing HVAC system or as a standalone unit.
- Costs $3,350 per unit.

Air Purification System Installed on Metro Bus #1801

Coronavirus Aid, Relief, and Economic Security (CARES) Act funds awarded to Green Bay Metro covered the cost of the units.

APPENDIX B


Green Bay MPO 2010 Adjusted Urbanized Area Boundary
Approved By BCPC March 6, 2013
Legend
Street Centerlines
Highway (Federal, State, or County)
Local Road or Street
Private Road or Street
Proposed Road or Street
Unknown; Unofficial Road or Street
Vacated Road or Street
Railroads
Municipal Boundary
2010 Green Bay Urbanized Area
Miles
1 in = 2 miles
Oconto County
Village of Suamico
Town of Pittsfield
Town of Green Bay
Town of Scott
Village of Howard
Village of Hobart
City of Green Bay
Town of Humboldt
Village of Ashwaubenon
Village of Allouez
Village of Bellevue
Outagamie County
City of DePere
Town of Eaton
Town of Ledgeview
Town of Lawrence
Town of Glenmore
Town of New Denmark
Town of Rockland

Report to the
Transit Commission
of the City of Green Bay

MEETING DATE	PREPARED BY
May 19, 2021	Patty Kiewiz, Transit Director

AGENDA ITEM # E.1

Operational Reports

BACKGROUND

Operational reports included. Staff will be available to answer any specific questions regarding these reports.

RECOMMENDATION

No action necessary.

FISCAL IMPACT

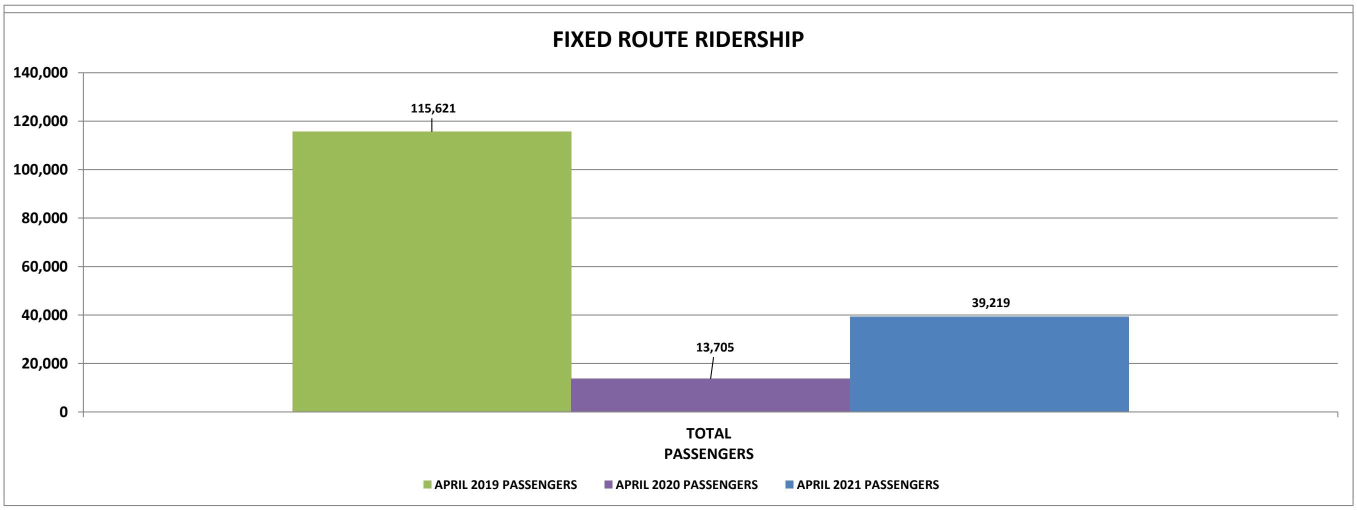
ATTACHMENTS

1. 04-Apr FR & PARA (INCLUDING 2019 DATA)
2. 04-Apr Microtransit (updated 3)

FIXED ROUTE RIDERSHIP

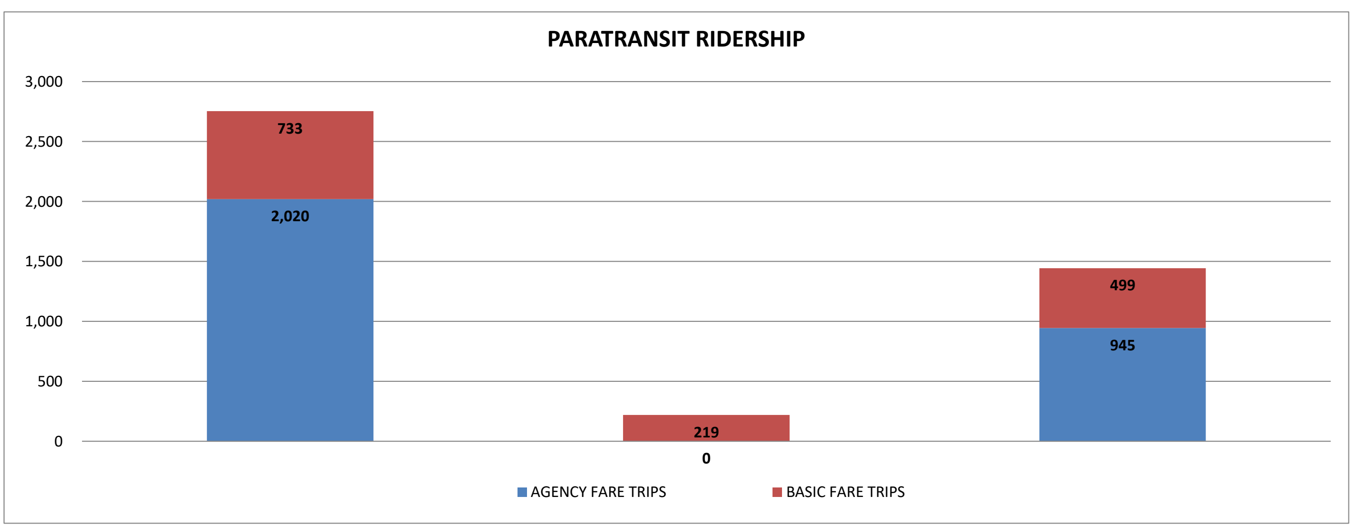
	ADULT CASH	30-DAY ADULT PASS	30-DAY COLLEGE STUDENT PASS	WEEK PASS	ADULT DAY PASS	STUDENT DAY PASS	REDUCED DAY PASS	ADULT SINGLE	STUDENT CASH	30-DAY STUDENT PASS	STUDENT SINGLE	REDUCED CASH	30-DAY REDUCED PASS	REDUCED SINGLE	REVENUE PASSENGERS
APRIL 2019	2,393	29,986	1,238	3,804	17,051	415	6,750	9	290	406	4	412	10,812	2	73,572
APRIL 2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
APRIL 2021	1,417	8,324	-	716	4,413	31	3,328	1	13	6	1	326	3,939	1	22,516
CHANGE '20-'21	1,417	8,324	-	716	4,413	31	3,328	1	13	6	1	326	3,939	1	22,516
	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
CHANGE '19 & '21	(976)	(21,662)	(1,238)	(3,088)	(12,638)	(384)	(3,422)	(8)	(277)	(400)	(3)	(86)	(6,873)	(1)	(51,056)
	-40.8%	-72.2%	-100.0%	-81.2%	-74.1%	-92.5%	-50.7%	-84.6%	-95.5%	-98.5%	-84.6%	-20.9%	-63.6%	-50.0%	-69.4%

	GREEN SATURDAY	GAME DAY	MICRO	FREE FARE	FREE 4 & UNDER	PROMO	TOTAL FREE FARES	ASHWAU BENON SCHOOLS	GBAPS	UWGB	G-LINE DT-TT	RAZ PASS	TOTAL PARTNERSHIP FARES	TOTAL PASSENGERS	YTD PASSENGERS
APRIL 2019	10,625	-	-	1,367	1,713	4,659	18,364	1,403	21,232	1,050	-	-	23,685	115,621	403,600
APRIL 2020	464	-	-	13,006	2	13	13,485	7	10	-	203	-	220	13,705	298,995
APRIL 2021	2,348	-	19	754	217	19	3,357	765	4,215	276	8,090	-	13,346	39,219	134,386
CHANGE '20-'21	1,884	-	19	(12,252)	215	6	(10,128)	758	4,205	276	7,887	-	13,126	25,514	(164,610)
	406.0%	0.0%	0.0%	-94.2%	10750.0%	46.2%	-75.1%	10828.6%	42050.0%	0.0%	3885.2%	0.0%	5966.4%	186.2%	-55.1%
CHANGE '19 & '21	(8,277)	-	19	(613)	(1,496)	(4,640)	(15,007)	(638)	(17,017)	(774)	8,090	-	(10,339)	(76,402)	(269,214)
	-77.9%	0.0%	0.0%	-44.8%	-87.3%	-99.6%	-81.7%	-45.5%	-80.1%	-73.7%	0.0%	0.0%	-43.7%	-66.1%	-66.7%



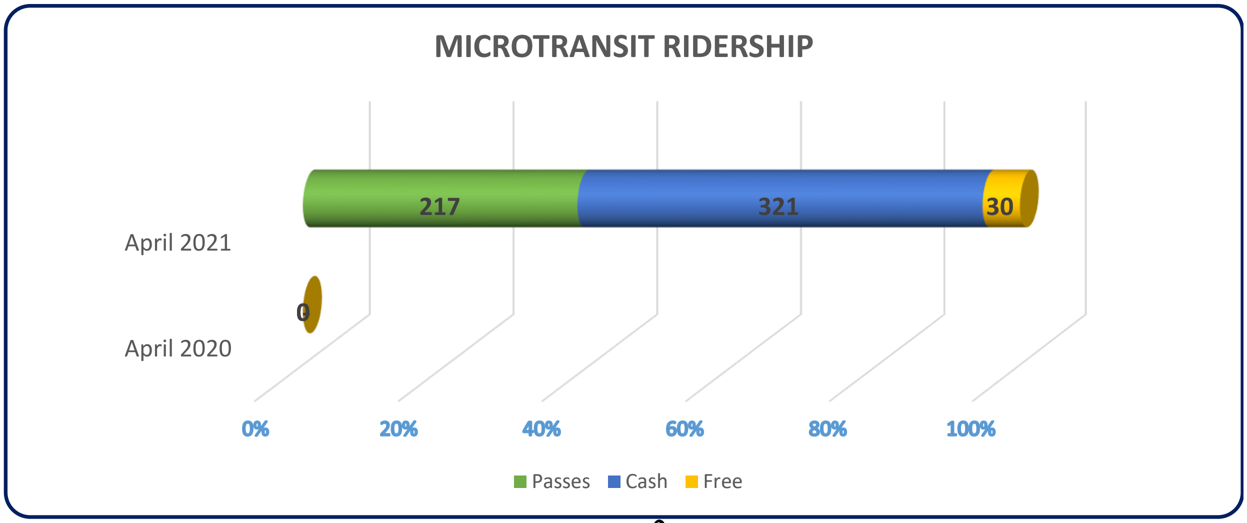
PARATRANSIT

	AGENCY FARE TRIPS	BASIC FARE TRIPS	TOTAL TRIPS	BASIC FARE	AGENCY FARE	TOTAL FARES
APRIL 2019	2,020	733	2,753	$ 8,259	$ 24,219	$ 32,478
APRIL 2020	0	219	219	$ -	$ -	$ -
APRIL 2021	945	499	1,444	$ 5,776	$ 14,175	$ 19,951
CHANGE '20-'21	945	280	1,225	$ 5,776	$ 14,175	$ 19,951
	0.0%	127.9%	559.4%	0.0%	0.0%	0.0%

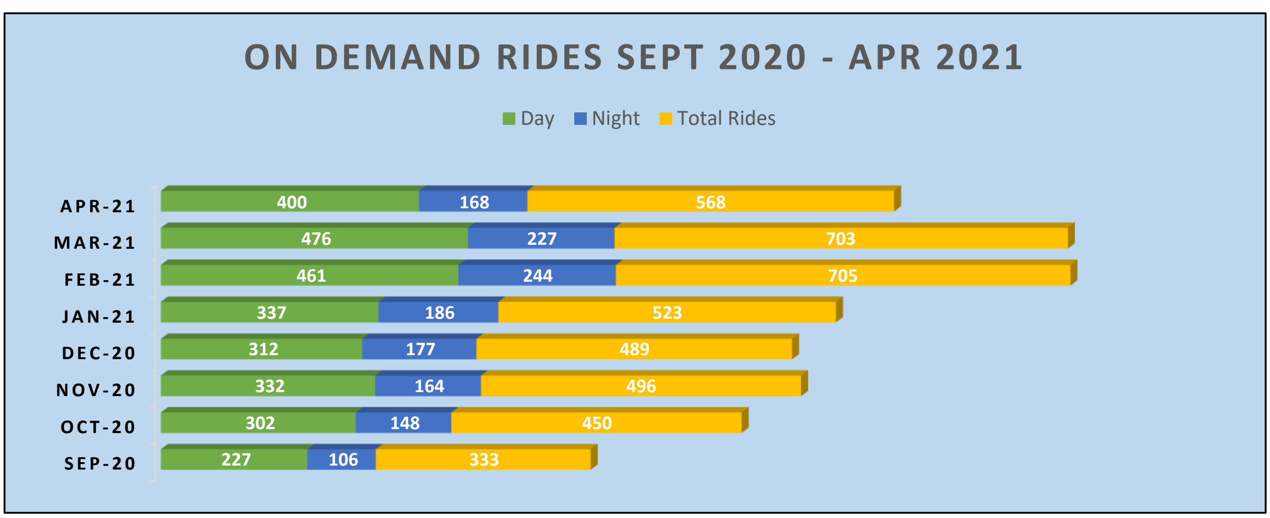


MICROTRANSIT - ON DEMAND

	Adult Pass	Student Pass	Reduced Pass	College Pass	Adult Fares	Reduced Fares	Free Ride	TOTAL TRIPS	YTD Trips
April 2020	-	-	-	-	-	-	-	-	-
April 2021	200	-	-	17	305	16	30	568	2,499
CHANGE '20-'21	200	-	-	17	305	16	30	568	



	Day (Pilot)	Night Service	Target
Number of Rides	400	168	
Operating Hours	380	103	
Passengers per Vehicle Hour	1.05	1.63	3.0
Average Customer Wait Time (minutes)	11.3	14.95	<20.0
On-Time Pickups	97%	89%	95%



Report to the
Transit Commission
of the City of Green Bay

Green Bay METRO

MEETING DATE	PREPARED BY
May 19, 2021	Patty Kiewiz, Transit Director

AGENDA ITEM # E.2

Financial Report

BACKGROUND

Green Bay Metro's staff will present the Commission with January through March financial report.

RECOMMENDATION

No action necessary.

FISCAL IMPACT

ATTACHMENTS

1. 03 - Mar 2021 Financials - WITH ADJ FOR DIESEL BUS PARTS

Green Bay Metro Transit Commission
Financial Report
Mar 2021

EXPENSES

ACCOUNT DESCRIPTION	2021 Jan-Mar	2020 Jan-Mar	+/-	%	2021 BUDGET	% OF BUDGET
Wages & Salaries	**480,461.25**	**676,184.22**	(195,723)	-28.9%	**2,765,518**	**17.4%**
Fringe Benefits	**265,439.72**	**364,915.68**	(99,476)	-27.3%	**1,744,887**	**15.2%**
Other Employment Expenses	**12,383.80**	**12,516.77**	(133)	-1.1%	**45,660**	**27.1%**
Contract Services	**21,216.64**	**5,245.13**	15,972	304.5%	**334,962**	**6.3%**
Materials & Supplies	**79,888.26**	**120,603.62**	(40,715)	-33.8%	**772,581**	**10.3%**
Building & Equip Maintenance	**64,006.73**	**76,827.75**	(12,821)	-16.7%	**229,800**	**27.9%**
Utilities	**20,523.19**	**18,784.29**	1,739	9.3%	**101,898**	**20.1%**
Insurance	**173,958.00**	**194,382.87**	(20,425)	-10.5%	**172,980**	**100.6%**
Miscellaneous	**29.20**	**43.00**	(14)	-32.1%	**250**	**11.7%**
Paratransit Services	**91,031.08**	**153,247.40**	(62,216)	-40.6%	**1,327,933**	**6.9%**
Microtransit Services	**94,063.58**	**-**	94,064	0.0%	**957,514**	**9.8%**
Subrecipient Expenses	**-**	**78,115.00**	(78,115)	-100.0%	**-**	**0.0%**
TOTAL	**1,303,001.45**	**1,700,865.73**	**(397,864)**	**-23.4%**	**8,453,983**	**15.4%**

REVENUES

ACCOUNT DESCRIPTION	2021 Jan-Mar	2020 Jan-Mar	+/-	%	2021 BUDGET	% OF BUDGET
Federal Operating Asst	**-**	**-**	-	0.0%	**2,379,434**	**0.0%**
State Operating Asst	**-**	**89,198.00**	(89,198)	-100.0%	**2,282,575**	**0.0%**
Other Local Municipalities	**158,838.41**	**163,905.65**	(5,067)	-3.1%	**635,354**	**25.0%**
Green Bay	**312,000.00**	**312,000.00**	-	0.0%	**1,653,819**	**18.9%**
Farebox Revenue-Fixed Route	**93,007.15**	**157,882.66**	(64,876)	-41.1%	**550,000**	**16.9%**
Farebox Revenue-Paratransit	**50,203.00**	**92,053.00**	(41,850)	-45.5%	**569,800**	**8.8%**
College Program Fares	**880.00**	**3,483.00**	(2,603)	-74.7%	**-**	**0.0%**
TMI Refund	**65,431.00**	**65,187.00**	244	0%	**-**	**0.0%**
Non-Transportation Revenue	**4,786.52**	**22,189.17**	(17,403)	-78.4%	**17,200**	**27.8%**
State Fuel Refund	**-**	**5,621.60**	(5,622)	-100.0%	**-**	**0.0%**
Advertising	**16,846.96**	**29,286.86**	(12,440)	-42.5%	**140,000**	**12.0%**
Intercity Bus Commissions	**1,562.05**	**2,744.32**	(1,182)	-43.1%	36,000	**4.3%**
Partnership Contributions	**1,851.00**	**1,851.00**	-	0.0%	**189,800**	**1.0%**
TOTAL	**705,406.09**	**945,402.26**	**(239,996)**	**-25.4%**	**8,453,983**	**8.3%**

KEY PERFORMANCE INDICATORS (KPI)

Operating Days	76	71	5	7.0%	307
Revenue Miles	177,089	255,511	(78,422)	-30.7%	943,784
Revenue Hours	12,028	17,428	(5,400)	-31.0%	63,959
Unlinked Passenger Trips	95,166	285,290	(190,124)	-66.6%	1,319,000
Revenue / Cost	**54.1%**	**55.6%**			1
Farebox Revenue / Mile	**0.53**	0.62	(0)	-15.0%	1
Farebox Revenue / Pass Trip	**0.98**	0.55	0	76.6%	0
Farebox Revenue / Hour	**7.73**	9.06	(1)	-14.6%	9
Passenger / Mile	**0.54**	1.12	(1)	-51.9%	1.40
Cost / Mile	**6.31**	6.06	0	4.2%	7.94
Cost / Passenger Trip	**11.75**	5.42	6	116.5%	5.68

Report to the
Transit Commission
of the City of Green Bay

Green Bay METRO

MEETING DATE	PREPARED BY
May 19, 2021	Patty Kiewiz, Transit Director

AGENDA ITEM # E.3

Director's Report

BACKGROUND

Green Bay Transit Director will provide the Commission an update on Metro.

RECOMMENDATION

No action necessary.

FISCAL IMPACT

ATTACHMENTS

None

Report to the
Transit Commission
of the City of Green Bay

Green Bay METRO

MEETING DATE	PREPARED BY
May 19, 2021	Patty Kiewiz, Transit Director

AGENDA ITEM # E.4

Next Transit Commission Meeting: Wednesday, June 30, 2021

BACKGROUND

RECOMMENDATION

FISCAL IMPACT

ATTACHMENTS

None