AGENDA OF THE TRANSIT COMMISSION

WEDNESDAY, APRIL 17, 2024, 8:15 AM
TRANSIT
901 University Ave

A. Roll Call.

1. Roger Kolb, Chair; Randy Scannell, Vice-Chair; Kevin Kuehn, Secretary; Michael Conley-Kuhagen, Terri Refsguard and Hector Rodriguez.

B. Approval of the Agenda.

1. Approval of the Wednesday, April 17, 2024 Transit Commission Agenda.

C. Approval of Minutes.

1. Approval of Transit Commission minutes from March 20, 2024.

D. Regular Business.

1. Presentation/Discussion/Action: 2023 Annual Financial Audit
2. Discussion/Action: Green Bay Metro's Public Transit Agency Safety Plan (PTASP)
3. Public Hearing: Fixed Route Restructuring Proposal and Modifications to the Paratransit Boundary
4. Discussion/Action: Fixed Route Restructuring Proposal and Modifications to the Paratransit Boundary

E. Informational.

1. Operational Reports
2. Financial Reports
3. Director's Report
4. Next Transit Commission Meeting: May 15, 2024 at 8:15am.

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
April 17, 2024	Patty Kiewiz, Transit Director

AGENDA ITEM # B.1

Approval of the April 17, 2024, Transit Commission Agenda.

BACKGROUND

RECOMMENDATION

Staff recommends the approval of the Transit Commission agenda for April 17, 2024.

FISCAL IMPACT

ATTACHMENTS

None

Report to the
Transit Commission
of the City of Green Bay

Green Bay METRO

MEETING DATE	PREPARED BY
April 17, 2024	Patty Kiewiz, Transit Director

AGENDA ITEM # C.1

Approval of Transit Commission minutes from March 20, 2024.

BACKGROUND

Minutes from the meeting held on March 20, 2024.

RECOMMENDATION

Staff recommends approval of the minutes from the March 20, 2024, meeting.

FISCAL IMPACT

ATTACHMENTS

1. Transit Commission Minutes 3-20-24

MINUTES OF THE TRANSIT COMMISSION

WEDNESDAY, MARCH 20, 2024, 8:15 AM
TRANSIT
901 University Ave

A. ROLL CALL.

1. Roger Kolb, Chair; Kevin Kuehn, Secretary; Alderman Randy Scannell, Michael Conley-Kuhagen, Terri Refsguard and Hector Rodriguez.

   Present: Roger Kolb, Michael Conley Kuhagen, Hector Rodriguez, and Terri Refsguard

   Excused: Kevin Kuehn and Alder Randy Scannell

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

B. APPROVAL OF THE AGENDA.

1. Approval of the Wednesday, March 20, 2024 Transit Commission Agenda.

   Moved by Commissioner Rodriguez, seconded by Commissioner Conley Kuhagen to approve the March 20, 2024, agenda. Motion carried.
   Yes – Roger Kolb, Terri Refsguard
   No – None, Abstain - None

C. APPROVAL OF MINUTES.

1. Approval of Transit Commission minutes from February 21, 2024.

   Moved by Commissioner Terri Refsguard, seconded by Commissioner Michael Conley Kuhagen to approve the minutes from the February 21, 2024 meeting. Motion carried.
   Yes – Roger Kolb, Hector Rodriguez
   No – None, Abstain, None

D. CLOSED SESSION.

1. Update: Collective Bargaining Agreement, Local 420 Operating Engineers.

   Commissioner Kolb stated a closed session was not necessary. Director Kiewiz stated that labor agreements are approved by the City Council and the city's Human Resource Manager, Melanie Falk, is present to answer any questions. Melanie stated that a market analysis was done for the city to determine if the pay plan was in line with the market and there was a survey done of other transit systems to ensure wages were in line. Director Kiewiz stated that these positions are covered by the city pay plan, and it's important that they stay on the same scale as the DPW positions. Director Kiewiz asked for any questions. No other discussion was held.

   No action is necessary.

E. REGULAR BUSINESS.

1. Discussion/Action: Purchase Replacement Air Compressor

   Director Kiewiz discussed the need for the replacement of the air compressor. She stated that only one company bid on the project. That company did provide quotes for 3 different options. Director Kiewiz stated they are requesting option one, with a cost of $29,685. The current air compressor is well past its useful life and is about 24 years old. Quotes are included in the packets.

   Moved by Commissioner Conley Kuhagen, seconded by Commissioner Refsguard to approve replacement of the air compressor in the amount of $29,685.
   Yes – Roger Kolb, Hector Rodriguez
   No – None, Abstain, None

2. Discussion/Action: Joist Repair - Transit Garage

   Director Kiewiz stated that the facility is in need of a joist repair in the transit garages. She stated that staff worked with Berner Schober and the Department of Public Works (DPW) to determine the specifications. Two bids were received. DPW will oversee the project to ensure the project is completed to expectations.

   Moved by Commissioner Conley Kuhagen, seconded by Commissioner Refsguard to approve repairs to the lowest, responsible responsive bidder, Mills Coating, for the amount of $52,975.
   Yes – Roger Kolb, Hector Rodriguez
   No – None, Abstain, None

3. Discussion/Action: Election of Transit Commission Officers

Director Kiewiz stated that the selection of officers is done statutorily. We have 7 commissioners and one must be a City Council member, which has been Alder Scannell for the last 8 years. He is no longer seeking re-election, so there will be a new appointed Alderperson after the spring election. Randy Scannell will remain on the Transit Commission as a general member, once confirmed by the City Council. Metro staff member, Andrea Vlach, will serve as recording secretary for the Transit Commission.

Commissioner Kolb stated he is currently the Chair and would be open if someone else wanted to take the chair position. R. Kolb stated, Commissioner Alder Scannell is willing to serve as Vice Chair and Commissioner Kevin Kuehn is willing to remain as secretary. No other discussion or nominations were received. Motion to appoint as stated.

Moved by Commissioner Rodriguez, seconded by Commissioner Conley Kuhagen to appoint as stated.
Yes – Roger Kolb, Terrie Refsguard
No – None, Abstain, None

4. Discussion/Action: Additional Holidays for General Municipal Employees

Director Kiewiz stated that the City Council has approved additional holidays for general municipal employees. These holidays consist of an additional half-holiday for Christmas Eve and New Year's Eve and Martin Luther King, Jr. Day, all with an effective date of 3/20/24. Transit has historically reduced service on Christmas Eve and New Year's Eve and provided regular service on Martin Luther King, Jr. Day. Director Kiewiz stated these days are important days for Metro riders. It is important riders have transportation to and from work. She then stated she recommends giving general municipal employees additional holidays as floating holidays to ensure service is not affected.

Commissioner Kolb asked if employees had a problem with this. Director Kiewiz said no, they appreciate receiving the additional holidays. She confirmed this is for general municipal employees.

Moved by Commissioner Conley Kuhagen, seconded by Commissioner Refsguard to add additional holidays for Transit general municipal employees.
Yes – Roger Kolb, Hector Rodriguez
No – None, Abstain, None

F. INFORMATIONAL.

1. Operational Reports

Director Kiewiz provided a brief overview of the Fixed Route, Paratransit, and GBM On Demand services.

Director Kiewiz stated the staff continues to work with HR on filling vacancies.

2. Financial Reports

Director Kiewiz stated in your packet you will find the financial report for January. The staff has no concerns. She stated next month the auditors will be at the meeting to provide an overview of 2023.

3. Director's Report

Director Kiewiz stated that we currently have an open position of Compliance Coordinator, and we are still hiring bus operators. We met with the Operation Supervisors and Human Resources to work on recruitment ideas and are planning a job fair.

Today is the first of two public meetings about the proposed route modification and reduction of the paratransit boundary. Most route changes proposed are minor, with one larger change to modify Route 4 Blue from 30 minutes to a 60-minute route. It is a heavily used route, but the Service Development Team determined that reliability and dependability is more important than frequency. Route #11 Sky will shrink by a few blocks, which will cause a slight reduction in the paratransit boundary. The proposed changes will not increase cost or resources. We will hold two meetings to get any comments and then bring the final proposals to the April meeting with a public hearing. Director Kiewiz stated she does not expect any major concerns.

4. Next Transit Commission Meeting: April 17, 2024, at 8:15am.

The next meeting of the Transit Commission is scheduled for Wednesday, April 17, 2024 at 8:15 a.m.

G. ADJOURNMENT.

The meeting adjourned at 8:49am.

Moved by Commissioner Conley Kuhagen, seconded by Commissioner Rodriguez to adjourn the meeting. Motion carried.
Yes – Roger Kolb, Terri Refsguard
No – None, Abstain, None

Report to the
Transit Commission
of the City of Green Bay

Green Bay METRO

MEETING DATE	PREPARED BY
April 17, 2024	Patty Kiewiz, Transit Director

AGENDA ITEM # D.1

Presentation/Discussion/Action: 2023 Annual Financial Audit

BACKGROUND

Baker Tilly, LLC will present the Annual Financial Report for fiscal year 2023.

RECOMMENDATION

Receive and place on file.

FISCAL IMPACT

ATTACHMENTS

1. Green Bay Transit AUD 12.31.2023 FS FINAL
2. Green Bay Transit AUD 12.31.2023 Audit Results Rpt FINAL

Green Bay Metro Transit

An Enterprise Fund of the
City of Green Bay, Wisconsin

Financial Statements and
Supplementary Information

December 31, 2023 and 2022

Independent Auditors' Report

To the Transit Commission of
Green Bay Metro Transit

Opinion

We have audited the financial statements of Green Bay Metro Transit enterprise fund (Green Bay Metro Transit), of the City of Green Bay, Wisconsin, as of and for the years ended December 31, 2023 and 2022, and the related notes to the financial statements, as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the financial position for Green Bay Metro Transit, as of December 31, 2023 and 2022, and the changes in financial position and, where applicable, cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Green Bay Metro Transit and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Emphasis of Matter

As discussed in Note 1, the financial statements of the Green Bay Metro Transit are intended to present the financial position, the changes in the financial position, and where applicable, cash flows of only the Green Bay Metro Transit. They do not purport to, and do not, present fairly the financial position of the City of Green Bay, Wisconsin, as of December 31, 2023, and 2022, and the changes in financial position, or cash flows 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.

Responsibilities of Management for the Financial Statements

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

Auditors' Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Green Bay Metro Transit's internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the required supplementary information, as listed in the table of contents be presented to supplement the financial statements. Such information is the responsibility of management and, 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.

Management 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 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.

Baker Tilly US, LLP

Madison, Wisconsin
April 11, 2024

Green Bay Transit

Statements of Net Position
December 31, 2023 and 2022

	2023	2022
Assets and Deferred Outflows of Resources		
Current Assets		
Cash	$ 614,769	$ 554,721
Receivables:		
Capital assistance, federal and state	1,666,048	2,584,193
Operating assistance, federal and state	471,095	951,845
Customer accounts receivable	127,141	145,960
Other accounts receivable	229,725	-
Inventories	380,087	318,851
Total current assets	3,488,865	4,555,570
Noncurrent Assets		
Net pension asset	-	1,291,601
Capital assets:		
Land	1,064,643	1,064,643
Plant in service (at cost)	24,698,874	24,388,099
Construction work in progress	2,202,062	1,273,059
Accumulated depreciation	(14,662,810)	(13,871,719)
Total noncurrent assets	13,302,769	14,145,683
Total assets	16,791,634	18,701,253
Deferred Outflows of Resources		
Deferred outflows related to pension	3,073,846	3,045,513
Liabilities, Deferred Inflows of Resources and Net Position		
Current Liabilities		
Accounts payable	603,889	1,905,874
Accrued liabilities	134,760	162,232
Unearned revenue	74,845	73,197
Compensated absences	112,951	109,850
Total current liabilities	926,445	2,251,153
Noncurrent Liabilities		
Advances from Municipalities for working capital	1,494,221	1,494,221
Compensated absences	153,070	156,027
Net pension liability	853,188	-
Total noncurrent liabilities	2,500,479	1,650,248
Total liabilities	3,426,924	3,901,401
Deferred Inflows of Resources		
Deferred inflows related to pension	1,970,193	3,815,237
Net Position		
Net investment in capital assets	13,302,769	12,854,082
Restricted, pension	-	1,291,601
Unrestricted	1,165,594	(115,555)
Net position	$ 14,468,363	$ 14,030,128

See notes to financial statements

Statements of Revenues, Expenses and Changes in Net Position
Years Ended December 31, 2023 and 2022

	2023	2022
Operating Revenues		
Passenger fares for transit service	$ 427,991	$ 483,203
Special fares	227,356	241,519
Paratransit program fares	207	222
Nontransportation revenue:		
Advertising	101,616	121,997
Partnerships	227,424	226,452
Other	28,961	24,682
Total operating revenues	1,013,555	1,098,075
Operating Expenses		
Salaries and wages	2,476,412	2,664,233
Employee fringe benefits	1,447,760	1,312,747
Contractual services	241,873	369,963
Fuel	338,147	490,776
Materials and supplies, tires and tubes	27,476	32,303
Materials and supplies, other	225,880	505,005
Heat, light, and power	168,530	119,529
Insurance and taxes	129,999	120,854
Paratransit program	511,498	546,668
Microtransit program	1,699,393	1,074,880
Equipment replacement, repairs and leases	74,706	129,266
Depreciation	1,358,763	1,382,007
Other	113,806	58,372
Total operating expenses	8,814,243	8,806,603
Operating loss	(7,800,688)	(7,708,528)
Nonoperating Revenues (Expenses)		
Interest income (expense)	38,303	(4,604)
Federal operating assistance	3,057,168	2,911,340
Grant revenue - subrecipient pass-through	338,596	-
Subrecipient disbursement pass-through	(338,596)	-
State operating assistance	1,913,579	2,366,052
Local operating assistance	1,424,751	1,008,662
Other state payments, 85.21 funds	8,110	22,640
Gain (loss) on disposal of capital assets	-	7,200
Total nonoperating revenues (expenses)	6,441,911	6,311,290
Loss before contributions and transfers	(1,358,777)	(1,397,238)
Transfer in, Municipality, Capital	207,122	185,480
Capital Contributions, Federal Grants	1,589,890	1,445,781
Capital Contributions, State Grants	-	1,926,000
Change in net position	438,235	2,160,023
Net Position, Beginning	14,030,128	11,870,105
Net Position, Ending	$ 14,468,363	$ 14,030,128

See notes to financial statements

Green Bay Transit

Statements of Cash Flows
Years Ended December 31, 2023 and 2022

	2023	2022
Cash Flows From Operating Activities		
Received from customers	$ 1,034,022	$ 1,120,914
Paid to suppliers for goods and services	(4,042,476)	(2,970,517)
Paid to employees for services	(3,924,172)	(3,976,980)
Cash flows from operating activities	(6,932,626)	(5,826,583)
Cash Flows From Noncapital Financing Activities		
Operating subsidies received, local	816,782	671,670
Other payments received, state	8,110	22,640
Operating subsidies received, state	1,913,579	2,366,052
Operating subsidies received, federal	3,537,918	1,959,495
Cash flows from noncapital financing activities	6,276,389	5,019,857
Cash Flows From Capital and Related Financing Activities		
Acquisition and construction of capital assets	(1,807,450)	(6,125,479)
State capital assistance	-	1,926,000
Local capital assistance	207,122	185,480
Federal capital assistance	2,508,035	1,445,781
Subrecipient federal capital assistance	(229,725)	-
Proceeds received on sale of capital assets	-	7,200
Cash flows from capital and related financing activities	677,982	(2,561,018)
Cash Flows From Investing Activities		
Investment income (expenses)	38,303	(4,604)
Net change in cash and cash equivalents	60,048	(3,372,348)
Cash and Cash Equivalents, Beginning	554,721	3,927,069
Cash and Cash Equivalents, Ending	$ 614,769	$ 554,721

Noncash Capital and Financing Activities

None

See notes to financial statements

	2023	2022
Reconciliation of Operating Loss to Cash Flows From Operating Activities		
Operating loss	$ (7,800,688)	$ (7,708,528)
Noncash items included in operating loss:		
Depreciation	1,358,763	1,382,007
Change in assets and liabilities:		
Accounts receivable	18,819	23,488
Inventories	(61,236)	(49,746)
Accounts payable	(694,016)	699,098
Accrued liabilities	(27,472)	22,197
Unearned revenue	1,648	(649)
Compensated absences	144	(94,567)
Pension related deferrals and assets	271,412	(99,883)
Net cash flows from operating activities	$ (6,932,626)	$ (5,826,583)

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, Wisconsin (City), 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 agreed upon. 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 and overhead. 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.

Unearned Revenue

Unearned revenue represents unredeemed fares paid for by third parties.

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. The Commission approved a temporary fare reduction effective April 1 – December 31, 2023. 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

The Governmental Accounting Standards Board (GASB) has approved the following:

- Statement No. 100, *Accounting Changes and Error Corrections - an Amendment of GASB Statement No. 62*
- Statement No. 101, *Compensated Absences*
- Statement No. 102, *Certain Risk Disclosures*

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 2023 and 2022 follows:

	Balance 1/1/23	Additions	Retirements	Adjustments	Balance 12/31/23
Capital assets, not being depreciated:					
Land	$ 1,064,643	$ -	$ -	$ -	$ 1,064,643
Capital assets being depreciated:					
Buildings and improvements	7,008,910	308,094	351,880	539,240	7,504,364
Improvements other than buildings	99,513	-	-	-	99,513
Fare equipment	1,285,646	-	-	-	1,285,646
Revenues vehicles	14,741,993	-	-	-	14,741,993
Service vehicles	155,078	-	-	-	155,078
Fuel holders, processors and accessories	245,734	-	-	-	245,734
Communications equipment	643,975	-	215,793	-	428,182
Machinery and equipment	207,250	31,114	-	-	238,364
Total capital assets being depreciated	24,388,099	339,208	567,673	539,240	24,698,874
Construction in progress	1,273,059	1,468,243	-	(539,240)	2,202,062
Total capital assets	26,725,801	1,807,451	567,673	-	27,965,579
Less accumulated depreciation	(13,871,719)	(1,358,764)	567,673	-	(14,662,810)
Net Metro system plant	$ 12,854,082				$ 13,302,769

	Balance 1/1/22	Additions	Retirements	Adjustments	Balance 12/31/22
Capital assets, not being depreciated:					
Land	$ 1,064,643	$ -	$ -	$ -	$ 1,064,643
Capital assets being depreciated:					
Buildings and improvements	6,693,395	169,893	-	145,622	7,008,910
Improvements other than buildings	99,513	-	-	-	99,513
Fare equipment	715,683	130,947	-	439,016	1,285,646
Revenue vehicles	13,894,474	1,928,164	1,247,993	167,348	14,741,993
Service vehicles	181,014	18,710	-	(44,646)	155,078
Fuel holders, processors and accessories	245,734	-	-	-	245,734
Communications equipment	623,461	20,514	-	-	643,975
Machinery and equipment	339,401	-	9,448	(122,703)	207,250
Total capital assets being depreciated	22,792,675	2,268,228	1,257,441	584,637	24,388,099
Construction in progress	584,638	1,273,059	-	(584,638)	1,273,059
Total capital assets	24,441,956	3,541,287	1,257,441	(1)	26,725,801
Less accumulated depreciation	(13,747,153)	(1,382,007)	1,257,441	-	(13,871,719)
Net Metro system plant	$ 10,694,803				$ 12,854,082

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, 2023 and 2022 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, 2023 and 2022, 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, 2023, 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 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 Annual Comprehensive Financial Report (ACFR), which can be found at http://etf.wi.gov/about-etf/reports-and-studies/financial-reports-and-statements.

Additionally, ETF issued a standalone Wisconsin Retirement System Financial Report, which can be found using the link above.

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 December 31, 2016) are entitled to retirement benefit based on a formula factor, their average earnings and creditable service.

Final average earnings is the average of the participant's three highest earnings period. Creditable service includes current service and prior service for which a participant received earnings and made contributions as required. Creditable service also includes creditable military service. The retirement benefit will be calculated as a money purchase benefit based on the employee's contributions plus matching employer's contributions, with interest, if that benefit is higher than the formula benefit.

Vested participants may retire at age 55 (50 for protective occupation employees) and receive an actuarially reduced benefit. Participants terminating covered employment prior to eligibility for an annuity may either receive employee-required contributions plus interest as a separation benefit or leave contributions on deposit and defer application until eligible to receive a retirement benefit.

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
2013	(9.6) %	9.0 %
2014	4.7	25.0
2015	2.9	2.0
2016	0.5	(5.0)
2017	2.0	4.0
2018	2.4	17.0
2019	0.0	(10.0)
2020	1.7	21.0
2021	5.1	13.0
2022	7.4	15.0

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 $195,001 and $189,236 in contributions from the Utility during the current and prior reporting periods, respectively.

Contribution rates for the plan year reported as of December 31, 2023 and December 31, 2022 are:

	2023		2022	
	Employee	**Employer**	**Employee**	**Employer**
General (including Executives and Elected Officials)	6.80 %	6.80 %	6.75 %	6.75 %
Protective with Social Security	6.80	13.20	6.75	11.75
Protective without Social Security	6.80	18.10	6.75	16.35

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

At December 31, 2023, the Utility reported a liability (asset) of $853,188 for its proportionate share of the net pension liability (asset). The net pension liability (asset) was measured as of December 31, 2022, and the total pension liability used to calculate the net pension liability (asset) was determined by an actuarial valuation as of December 31, 2021 rolled forward to December 31, 2022. No material changes in assumptions or benefit terms occurred between the actuarial valuation date and the measurement date. The Utility's proportion of the net pension liability (asset) was based on the Utility's share of contributions to the pension plan relative to the contributions of all participating employers. At December 31, 2022, the Village of BT's proportion was 0.61736113%, which was an increase of 0.01604125% from its proportion measured as of December 31, 2021.

At December 31, 2022, the Utility reported a liability (asset) of $(1,291,601) for its proportionate share of the net pension liability (asset). The net pension liability (asset) was measured as of December 31, 2021, and the total pension liability used to calculate the net pension liability (asset) was determined by an actuarial valuation as of December 31, 2020 rolled forward to December 31, 2021. No material changes in assumptions or benefit terms occurred between the actuarial valuation date and the measurement date. The Utility's proportion of the net pension liability (asset) was based on the Utility's share of contributions to the pension plan relative to the contributions of all participating employers. At December 31, 2021, the Village of BT's proportion was 0.006013199%, which was an increase of 0.000019547% from its proportion measured as of December 31, 2020.

For the years ended December 31, 2023 and 2022, the Metro recognized pension expense (revenue) of ($271,412) and $99,883, respectively.

At December 31, 2023, 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	$ 1,910,243	$ 1,963,021
Changes in assumption	186,939	-
Net differences between project and actual earnings on pension plan	790,748	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	1,164	7,172
Employer contributions subsequent to the measurement date	184,752	-
Total	$ 3,073,846	$ 1,970,193

At December 31, 2022, 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	$ 2,593,877	$ 325,065
Changes in assumption	255,052	-
Net differences between project and actual earnings on pension plan	-	3,487,082
Changes in proportion and differences between employer contributions and proportionate share of contributions	1,583	3,090
Employer contributions subsequent to the measurement date	195,001	-
Total	$ 3,045,513	$ 3,815,237

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 as follows:

Years ending December 31:		
2024	$	37,141
2025		190,025
2026		194,946
2027		496,789
2028		-
Thereafter		-
Total	$	918,901

Actuarial Assumptions - 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:

	2023	2022
Actuarial valuation date	December 31, 2021	December 31, 2020
Measurement date of net pension liability (asset)	December 31, 2022	December 31, 2021
Experience study:	January 1, 2018 - December 31, 2020, Published November 19, 2021	January 1, 2018 - December 31, 2020, Published November 19, 2021
Actuarial cost method	Entry Age Normal	Entry Age Normal
Asset valuation method	Fair Value	Fair Value
Long-term expected rate of return	6.8%	6.8%
Discount rate	6.8%	6.8%
Salary increases		
Inflation	3.0%	3.0%
Seniority/Merit	0.1% - 5.6%	0.1% - 5.6%
Mortality	2020 WRS Experience Mortality Table	2020 WRS Experience Mortality Table
Post-retirement adjustments *	1.7%	1.7%

* *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.*

Long-Term Expected Return on Plan Assets - 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 geometric real rates of return for each major asset class as of December 31, 2023 are summarized in the following table:

Core Fund Asset Class	Asset Allocation %	Long-Term Expected Nominal Rate of Return %	Long-Term Expected Real Rate of Return %
Global Equities	48 %	7.6 %	5.0 %
Fixed Income	25	5.3	2.7
Inflation Sensitive Assets	19	3.6	1.1
Real Estate	8	5.2	2.6
Private Equity/Debt	15	9.6	6.9
Total Core Fund	115	7.4	4.8
Variable Fund Asset Class			
U.S. Equities	70	7.2	4.6
International Equities	30	8.1	5.5
Total Variable Fund	100	7.7	5.1

Asset Allocations are managed within established ranges; target percentages may differ from actual monthly allocations.

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

The investment policy used for the Core Fund involves reducing equity exposure by leveraging lower-volatility assets, such as fixed income securities. This results in an asset allocation beyond 100%. Currently, an asset allocation target of 15% policy leverage is used subject to an allowable range of up to 20%.

The target allocation and best estimates of arithmetic real rates of return for each major asset class as of December 31, 2022 are summarized in the following table:

Core Fund Asset Class	Asset Allocation %	Long-Term Expected Nominal Rate of Return %	Long-Term Expected Real Rate of Return %
Global Equities	52 %	6.8 %	4.2 %
Fixed Income	25	4.3	1.8
Inflation Sensitive Assets	19	2.7	0.2
Real Estate	7	5.6	3.0
Private Equity/Debt	12	9.7	7.0
Total Core Fund	115	6.6	4.0
Variable Fund Asset Class			
U.S. Equities	70	6.3	3.7
International Equities	30	7.2	4.6
Total Variable Fund	100	6.8	4.2

Asset Allocations are managed within established ranges; target percentages may differ from actual monthly allocations.

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

The investment policy used for the Core Fund involves reducing equity exposure by leveraging lower-volatility assets, such as fixed income securities. This results in an asset allocation beyond 100%. Currently, an asset allocation target of 15% policy leverage is used subject to an allowable range of up to 20%.

Single Discount Rate - A single discount rate of 6.80% was used to measure both the total pension liability as of December 31, 2023 and December 31, 2022. As of December 31, 2023, this single discount rate was based on the expected rate of return on pension plan investments of 6.80% and a long term bond rate of 4.05%. As of December 31, 2022, the single discount rate was based on the expected rate of return on pension plan investments of 6.8% and a long term bond rate of 1.84%. (Source: Fixed-income municipal bonds with 20 years to maturity that include only federally tax-exempt municipal bonds as reported in Fidelity Index's *20-year Municipal GO AA Index* as of December 31, 2022 and 2021, respectively. In describing this index, Fidelity notes that the Municipal Curves are constructed using option-adjusted analytics of a diverse population of over 10,000 tax-exempt securities.) Because of the unique structure of WRS, the 6.80% (same for 2022) expected rate of return implies that a dividend of approximately 1.7% (same for 2021) 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.

Sensitivity of the Utility's Proportionate Share of the Net Pension Liability (Asset) to Changes in the Discount Rate - The following presents the Utility's proportionate share of the net pension liability (asset) calculated using the current discount rate, as well as what the Utility'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, 2023 follows:

	2023		
	1% Decrease to Discount Rate (5.80%)	**Current Discount Rate (6.80%)**	**1% Increase to Discount Rate (7.80%)**
Green Bay Metro's proportionate share of the net position liability (asset)	$ 2,822,301	$ 853,188	$ (506,174)

The sensitivity analysis as of December 31, 2022 follows:

	2022		
	1% Decrease to Discount Rate (5.80%)	**Current Discount Rate (6.80%)**	**1% Increase to Discount Rate (7.80%)**
Green Bay Metro's proportionate share of the net position liability (asset)	$ 928,560	$ (1,291,601)	$ (2,918,977)

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% for auto liability and 14.85% 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

The 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.

REQUIRED SUPPLEMENTARY INFORMATION

Schedule of Proportionate Share of the Net Pension Liability (Asset) - Wisconsin Retirement System
Year Ended December 31, 2023

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)
12/31/23	0.61736113%	$ 853,188	$ 3,000,015	46.37%	95.72%
12/31/22	0.60131988%	(1,291,601)	2,803,496	72.65%	106.02%
12/31/21	0.59936518%	(1,204,982)	3,216,933	58.02%	105.26%
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, 2023

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
12/31/23	$ 184,752	$ (184,752)	$ -	$ 2,716,941	6.80%
12/31/22	195,001	(195,001)	-	3,000,015	6.50%
12/31/21	189,236	(189,236)	-	2,803,496	6.75%
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 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 - 2021	2022	2023
Long-term expected rate of return	7.2%	7.0%	6.8%	6.8%
Discount rate	7.2%	7.0%	6.8%	6.8%
Salary increases				
Inflation	3.2%	3.0%	3.0%	3.0%
Seniority/Merit	0.2% - 5.6%	0.1% - 5.6%	0.1% - 5.6%	0.2% - 5.6%
Mortality	Wisconsin 2012 Mortality Table	Wisconsin 2018 Mortality Table	2020 WRS Experience Mortality Table	2020 WRS Experience Mortality Table
Post-retirement adjustments	2.10%	1.90%	1.70%	2.00%

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.

bakertilly

Reporting and insights from 2023 audit:

Green Bay Metro Transit

December 31, 2023

Executive summary

April 11, 2024

To the Transit Commission

We have our audit of the financial statements of Green Bay Metro Transit (Metro) for the year ended December 31, 2023, and have issued our report thereon dated April 11, 2024. 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
- Freudy Reyes, Senior Associate: freudy.reyes@bakertilly.com or +1 (570) 20 0427

Sincerely,

Baker Tilly US, LLP

Jodi L. Dobson

Jodi Dobson, Partner

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 the 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
- Forming and expressing an opinion based on our audit in accordance with OMB's *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards* (Uniform Guidance) and *State Single Audit Guidelines* about the entity's compliance with requirements described in the *OMB Compliance Supplement* and *State Single Audit Guidelines* that could have a direct and material effect on each of its major federal [and state] programs.
- Our audit does not relieve management or the Transit Commission of their responsibilities.

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

- Internal control matters
- Qualitative aspects of Metro's accounting practice including policies, accounting estimates and financial statement disclosures
- Significant unusual transactions
- Significant difficulties encountered
- Disagreements with management
- Circumstances that affect the form and content of the auditors' report
- Audit consultations outside the engagement team
- Corrected and uncorrected misstatements
- Other audit findings or issues

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

Planned scope and timing

Audit focus

Based on our understanding of the Metro's 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 the 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 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 areas of emphasis		
Cash and investments	Revenues and receivables	General disbursements and payroll
Capital assets including infrastructure	Net position calculations	Financial reporting and required disclosures

Internal control matters

We considered the 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 the 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, adjusting journal entries identified by the auditors, and an independent review of financial reports.

  Management has not prepared financial statements that are in conformity with generally accepted accounting principles. Any observations or recommendations related to city-wide systems and processes are provided at a city-wide level.

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 2023. We noted no transactions entered into by the 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	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 unusual transactions

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

Significant difficulties encountered during the audit

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

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.

Audit report

There have been no departures from the auditors' standard report.

Audit consultations outside the engagement team

We encountered no difficult or contentious matters for which we consulted outside of the engagement team.

Uncorrected misstatements and corrected misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. There were no misstatements identified.

Other audit findings or issues

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

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.

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 attachments include 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 of the financial statements, 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 the Metro's 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 the 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
- Preparation of fixed asset depreciation schedule

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

Audit committee resources

Visit our resource page for regulatory updates, trending challenges and opportunities in your industry and other timely updates.

Visit the resource page at https://www.bakertilly.com/insights/audit-committee-resource-page.

Management representation letter

Green Bay METRO

Green Bay Metro Transit
901 University Avenue
Green Bay, Wisconsin 54302-1013
www.greenbaymetro.org

Phone 920.448.3450
Fax 920.448.3461

April 11, 2024

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 Green Bay Transit Authority as of December 31, 2023 and 2022 and for the years then ended for the purpose of expressing an opinion as to whether the financial statements present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Green Bay Transit Authority 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.

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 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.

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

Information Provided

11) 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, granters, 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.

12) 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.

13) 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.

14) 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.

15) 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.

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

Other

17) There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.

18) We have taken timely and appropriate steps to remedy fraud, noncompliance with provisions of laws, regulations, contracts or grant agreements, or abuse that you have reported to us.

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

20) 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.

21) We have provided our views on reported findings, conclusions, and recommendations, as well as our planned corrective actions, for our report.

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 regard 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

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

26) The Green Bay Transit Authority 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 Green Bay Transit Authority has complied with all aspects of contractual agreements that would have a material effect on the financial statement in the event of noncompliance.

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

29) The Green Bay Transit Authority has no derivative financial instruments such as contracts that could be assigned to someone else or net settled, interest rate swaps, collars or caps.

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

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 Green Bay Transit Authority'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) We do not intend to make frequent amendments to our pension or other post retirement benefit plans.

38) 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.

39) The auditing standards define an annual report as "a document, or combination of documents, typically prepared on an annual basis by management or those charged with governance in accordance with law, regulation, or custom, the purpose of which is to provide owners (or similar stakeholders) with information on the entity's operations and the entity's financial results and financial position as set out in the financial statements." Among other items, an annual report contains, accompanies, or incorporates by reference the financial statements and the auditor's report thereon. Metro does not prepare an annual report.

40) 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 a/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 0MB Compliance Supplement and the State Single Audit Guidelines, relating to federal and state awards.

j) We have disclosed any communications from granters 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.

z) We are responsible for preparing and implementing a corrective action plan for each audit finding.

aa) We have disclosed to you all contracts or other agreements with our service organizations, and we have disclosed to you all communications from the service organization relating to noncompliance at the service organizations.

Sincerely,

Green Bay Transit Authority

Signed: ______________________

Signed: ______________________

Client service team

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Accounting changes relevant to Transit

Future accounting standards update

GASB Statement Number	Description	Potentially impacts you	Effective date
100	Accounting Changes and Error Corrections	✓	12/31/24
101	Compensated Absences	✓	12/31/24

Further information on upcoming GASB pronouncements.

Revised guidance for accounting changes and error corrections

GASB Statement No. 100, *Accounting Changes and Error Corrections, an amendment of GASB Statement No. 62*, seeks to provide more understandable, reliable, relevant, consistent and comparable information for making decisions and assessing accountability.

The standard establishes the following categories:

1. Accounting changes, which is comprised of:
   a. Changes in accounting principles – result from a change from one generally accepted accounting principle to another that is justified on the basis that the newly adopted principle is preferable to the previously applied principle, or the implementation of a new pronouncement.
   b. Changes in accounting estimates – occur when inputs change due to a change in circumstances, new information, or more experience. Note that the focus is on changes to the inputs used; a change in the value of an input such as an annual inflation update does not require disclosure under this standard.
   c. Changes to or within the financial reporting entity – result from the addition or removal of a fund that results from the movement of continuing operations (such as moving sanitation operation from the general fund to its own separate fund), a change in a fund's presentation as major or nonmajor, the addition or removal of a component unit (with certain exceptions), or a change in a component unit's presentation as blended or discretely presented.
2. Error corrections – result from mathematical mistakes, mistakes in the application of accounting principles, or oversight or misuse of facts that existed at the time of the financial statements were issued (i.e., facts that could reasonably be expected to have been obtained and considered at that time).

A summary of the reporting impact of each category is as follows:

	Accounting changes			
Reporting considerations	**Change in accounting principle**	**Change in estimate**	**Change to the financial reporting entity**	**Correction of an error**
Basic financial statement schedules:	Restate earliest period presented	Report prospectively	Adjust current year beginning balances	Restate earliest period presented
Required supplementary information & supplementary information:	Should match the financial statement presentation noted above; no adjustments to earlier periods needed			Restate all periods impacted
Additional disclosures?	Yes	Yes	Yes	Yes

The Transit should become familiar with the new guidance in advance of the implementation effective date.

Updated accounting and reporting for compensated absences

The Governmental Accounting Standards Board (GASB) issued its Statement No. 101, *Compensated Absences*, in June 2022. The objective of GASB 101 is to update the recognition and measurement guidance for compensated absences for state & local government employers. It supersedes GASB No. 16, *Accounting for Compensated Absences*, issued in 1992, as well as earlier guidance, and addresses changes resulting from the types of leave now being offered. GASB 101 is effective for fiscal years beginning after December 15, 2023 (i.e., December 31, 2024, and June 30, 2025 year-end reporting entities).

GASB 101 more appropriately reflects a liability *when* a government incurs an obligation for compensated absences, and will improve comparability of reporting between governments that offer different types of leave. It requires that liabilities be recognized for (1) leave that has not been used, and (2) leave that has been used but not yet paid in cash or settled-up via non-cash means. Compensated absences is defined as leave for which employees may receive one or more of the following:

- Cash payments when the leave is used for time off;
- Other cash payments, such as payment for unused leave upon termination of employment, or;
- Noncash settlements, such as conversion to defined benefit postemployment benefits.

Examples of compensated absences provided in GASB 101 include vacation, sick leave, paid time off (PTO), holidays, parental leave, bereavement leave, and certain types of sabbatical leave. Payment or settlement of compensated absences could occur during employment, or upon termination of employment. GASB 101 does not apply to benefits that are within the scope of GASB 47, *Accounting for Termination Benefits*.

GASB 101 requires that a liability should be recognized for leave that has not been used if all of the following are true:

- The leave is attributable to services already rendered;
- The leave accumulates, and;
- The leave is "more likely than not" (i.e., likelihood of more than 50%) to be used for time off or otherwise paid in cash or settled through noncash means (101 provides factors to assess this criteria). (This differs from GASB 16, which required payment to be "probable" to be recognized).

Under GASB 101, governments will now need to accrue for time that has accumulated and is likely to be used, even if the employee is not eligible for a payout upon termination. This was not a requirement under GASB 16, and thus may result in a higher compensated absence liability.

GASB 101 requires liabilities for compensated absences to be recognized in financial statements prepared using the economic resources measurement focus equal to the amount of leave that has not yet been used and leave that has been used but not yet paid or settled. GASB 101 did not change the report for financial statements prepared using the current financial resources measurement focus (i.e., governmental funds).

Other changes in financial statement disclosures include the change in compensated absences liability can now be disclosed as a net change, rather than gross increases/decreases in the liability. Also, governments are no longer required to disclose which fund has typically liquidated the liability.

We recommend that governments begin to review the guidance contained in GASB 101 within the context of your existing compensated absences policies and accounting practices, in order to be better informed in terms of the information that you will need for this implementation.

Two-way audit communications

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, OMB's Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and the *State Single Audit Guidelines*.

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*, the Uniform Guidance, and the *State Single Audit Guidelines*, 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 and the Uniform Guidance, and the *State Single Audit Guidelines*, 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 the Transit 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.

Report to the
Transit Commission
of the City of Green Bay

Green Bay METRO

MEETING DATE	PREPARED BY
April 17, 2024	Patty Kiewiz, Transit Director

AGENDA ITEM # D.2

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

BACKGROUND

Per Federal Transit Administration (FTA) 49 CFR Part 673, Green Bay Metro is required to maintain a Public Transit Agency Safety Plan. This is a working document. Page three (3) of the document summarizes the changes. Modifications and revisions have been made to set 2025 system targets and ensure compliance. This plan was approved by Green Bay Metro's Safety Solutions Team prior to seeking Transit Commission approval.

RECOMMENDATION

Staff recommends approval of the Green Bay Metro's Public Transit Agency Safety Plan (PTASP) as modified.

FISCAL IMPACT

ATTACHMENTS

1. GBM - PTASP 2023 DRAFT Mar 24
2. Appendix A - Safety Roles GBM 4.17.24
3. Appendix H - Training Frequency Schedule DRAFT Mar 2024
4. Appendix I - FIXED Safety Reporting and Targets 4.17.24
5. Appendix I - PARA Safety Reporting and Targets 4.17.24
6. Appendix I - MICRO Safety Reporting and Targets 4.17.24

Public Transportation Agency Safety Plan

April 17, 2024

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49 CFR 673

On July 19, 2018, FTA published the Public Transportation Agency Safety Plan (PTASP) Final Rule, which requires certain operators of public transportation systems that receive federal funds under FTA's Urbanized Area Formula Grants to develop safety plans that include the processes and procedures to implement Safety Management Systems (SMS).

The plan must include safety performance targets. Transit operators also must certify they have a safety plan in place meeting the requirements of the rule by July 20, 2021. The plan must be updated and certified by the transit agency annually.

The rule applies to all operators of public transportation systems that are recipients and sub-recipients of federal financial assistance under the Urbanized Area Formula Program (49 U.S.C. § 5307). However, FTA is deferring applicability of this requirement for operators that only receive funds through FTA's Enhanced Mobility of Seniors and Individuals with Disabilities Formula Program (Section 5310) and/or Rural Area Formula Program (Section 5311).

Bipartisan Infrastructure Law 49 U.S.C. § 5329(d)

The Bipartisan Infrastructure Law amends FTA's safety program at 49 U.S.C. § 5329(d) (Section 5329(d)) by adding to the public transportation agency safety plan (PTASP) requirements.

In the case of a recipient receiving assistance under section 5307 that is serving an urbanized area with a population of 200,000 or more, additional requirements must be met.

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PUBLIC TRANSPORTATION AGENCY SAFETY PLAN FOR GREEN BAY METRO

TRANSIT AGENCY INFORMATION

Transit Agency	**Name** GREEN BAY METRO	**Address** 901 UNIVERSITY AVE GREEN BAY WI, 54302
Accountable Executive/Chief Safety Officer	**Name** PATRICIA KIEWIZ	**Title** TRANSIT DIRECTOR
Mode(s) of Service Covered by This Plan:	**List All FTA Funding Types (e.g., 5307, 5337, 5339):**	
FIXED ROUTE SERVICE	5307, 5310, 5339	
Mode(s) of Service Provided by the Transit Agency (Directly operated or contracted service)		
FIXED ROUTE – DIRECTLY OPERATED		
PARATRANSIT – CONTRACTED		
MICROTRANSIT - CONTRACTED		

Does the agency provide transit services on behalf of another Transit Agency or entity?	**Yes**	**No**	**Description of Arrangement(s)**
		X	

Transit Agency (ies) or Entity(ies) for Which Service Is Provided	**Name**	**Address**

PLAN DEVELOPMENT, APPROVAL, AND UPDATES

Approval by the Safety Solutions Team	**Name**	**Date of Approval**
	Kyiesha Wilson Starnes -	
	Tom Van Beek -	
	Chris Braatz -	
	Sherry Schuh -	
Signature by the Accountable Executive	**Name**	**Date of Signature**
	PATRICIA KIEWIZ	
	Signature	
Approval by Board of Directors (or Equivalent)	**Approving Entity**	**Date of Approval**
	GREEN BAY TRANSIT COMMISSION	
	Signatures	
	Roger Kolb -	
	Kevin Kuehn -	
	Randy Scannell -	
	Hector Rodriguez -	
	VACANT (Alder)-	
	Michael Conley-Kuhagen -	
	Terri Refsguard -	
Certification by Accountable Executive of Compliance with Part 673	**Name**	**Date of Signature**
	PATRICIA KIEWIZ	
	Signature	

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Green Bay Metro has developed and adopted this Public Transportation Agency Safety Plan (PTASP) to comply with 49 CFR Part 673, the FTA regulation established by Section 5329(d) of the Moving Ahead for Progress in the 21st Century (MAP-21) Act, which was later re-authorized with the FAST legislation. The FTA Safety Program as defined in 49 U.S.C. § 5329(d) (Section(d) was modified on November 15, 2021, with the signing of The Bipartisan Infrastructure Law. This plan will be reviewed annually and approved by the Green Bay Metro Safety Solutions team, Accountable Executive and the Green Bay Transit Commission upon updating.

ACTIVITY LOG

Version Number and Updates *Complete history of successive versions of this plan*			
Version No.	**Section/Pages Affected**	**Reason for Change**	**Date Issued**
1	Entire Document	Creation and adoption of Plan	6/17/2020
2	Entire Document	Edits suggested by PTASP TAC	7/15/2020
3	Section 2.3, Appendices A and I	Inclusion of Operator Assault Risk Mitigations, updated info throughout for current year, updated Appendix I with current info	4/21/2021
4	Pg 2, 12, Appendices	Added Mode of Service, added language about CDC and State health department guidelines, updated various appendices for previous years info, added new IT specialist position to App H	4/7/2022
5	Pgs. 1-3, 7, 11-12	Updated for Bipartisan Infrastructure Bill requirements, expanded definitions of Safety Solutions Team	11/23/2022
6	Pg 2, Appendix I	Updated members of Safety Solutions team and Commission, updated Appendix I with current info	5/17/23
7	Pg 11, 21, Appendices A, H and I	Updated Org charge, safety role titles, added De-escalation training as a requirement. Updated positions in Appendix H. Updated Appendix I for current info.	4/17/2024

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CONTENTS

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DEFINITIONS AND ACRONYMS

The following definitions may be used throughout this document and correspond to the definitions provided in 49 CFR 673.5.

Accident means an "event", as defined below, that involves any of the following:
1. A loss of life,
2. A report of a serious injury to a person,
3. A collision of public transportation vehicles,
4. A runaway train,
5. An evacuation for life safety reasons, or
6. Any derailment of a rail transit vehicle (any location, any time, any cause).

Accountable Executive means a single, identifiable individual who has ultimate responsibility for carrying out the Public Transportation Agency Safety Plan (as defined below) of a public transportation agency; responsibility for carrying out the agency's Transit Asset Management Plan (as defined below), and control or direction over the human and capital resources needed to develop and maintain both the agency's Public Transportation Agency Safety Plan, in accordance with 49 U.S.C. 5329(d), and the agency's Transit Asset Management Plan in accordance with 49 U.S.C. 5326.

Chief Safety Officer means an adequately trained individual who has responsibility for safety and reports directly to a Transit Agency's chief executive officer, general manager, president, or equivalent officer. A Chief Safety Officer may not serve in other operational or maintenance capacities, unless the Chief Safety Officer is employed by a Transit Agency that is a small public transportation provider as defined in this part, or a public transportation provider that does not operate a rail fixed guideway public transportation system.

Equivalent Authority means an entity that carries out duties similar to that of a Board of Directors, for a recipient or subrecipient of FTA funds under 49 U.S.C. Chapter 53, including sufficient authority to review and approve a recipient or subrecipient's Public Transportation Agency Safety Plan.

Event means an "accident", as defined above, or "incident" or "occurrence" (each as defined below).

FTA means the Federal Transit Administration, an agency within the United States Department of Transportation.

Hazard means any real or potential condition that can cause injury, illness, or death; damage to or loss of the facilities, equipment, rolling stock, or infrastructure of a public transportation system; or damage to the environment (as defined below).

Incident means an "event" (as defined above), that involves any of the following:

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1. A personal injury that is not a serious injury,
2. One or more injuries requiring medical transport, or
3. Damage to facilities, equipment, rolling stock, or infrastructure that disrupts the operations of a Transit Agency.

Investigation means the process of determining the causal and contributing factors of an "accident", "incident", or "hazard" (each as defined here), for the purpose of preventing recurrence and mitigating risk.

National Public Transportation Safety Plan means the plan to improve the safety of all public transportation systems that receive federal financial assistance under 49 U.S.C. Chapter 53.

Occurrence means an "event" (as defined above), without any personal injury in which any damage to facilities, equipment, rolling stock, or infrastructure does not disrupt the operations of a Transit Agency.

Operator of a public transportation system means a provider of public transportation as defined under 49 U.S.C. 5302(14).

Performance measure means an expression based on a quantifiable indicator of performance or condition that is used to establish targets and to assess progress toward meeting the established targets.

Performance target means a quantifiable level of performance or condition, expressed as a value for the measure, to be achieved within a time period required by the Federal Transit Administration (FTA).

Public Transportation Agency Safety Plan means the documented comprehensive agency safety plan for a Transit Agency that is required by 49 U.S.C. 5329 and this part.

Risk means the composite of predicted severity and likelihood of the potential effect of a hazard.

Risk mitigation means a method or methods to eliminate or reduce the effects of hazards.

Safety Assurance means processes within a Transit Agency's Safety Management System that functions to ensure the implementation and effectiveness of safety risk mitigation, and to ensure that the Transit Agency meets or exceeds its safety objectives through the collection, analysis, and assessment of information.

Safety Management Policy means a Transit Agency's documented commitment to safety, which defines the Transit Agency's safety objectives and the accountabilities and responsibilities of its employees in regard to safety.

Safety Management System (SMS) means the formal, top-down, organization-wide approach to managing safety risk and assuring the effectiveness of a Transit Agency's safety risk mitigation. SMS includes systematic procedures, practices, and policies for managing risks and hazards.

Safety Performance Target means a Performance Target related to safety management activities.

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Safety Promotion means a combination of training and communication of safety information to support SMS as applied to the Transit Agency's public transportation system.

Safety Risk Assessment means the formal activity whereby a Transit Agency determines Safety Risk Management priorities by establishing the significance or value of its safety risks.

Safety Risk Management means a process within a Transit Agency's Public Transportation Agency Safety Plan for identifying hazards and analyzing, assessing, and mitigating safety risk.

Safety Solutions Team serves as Green Bay Metro's Safety Committee and is made up of equal parts of frontline staff and management team personnel.

Serious Injury means any injury which:
1. Requires hospitalization for more than 48 hours, commencing within 7 days from the date of the injury was received;
2. Results in a fracture of any bone (except simple fractures of fingers, toes, or noses);
3. Causes severe hemorrhages, nerve, muscle, or tendon damage;
4. Involves any internal organ; or
5. Involves second- or third-degree burns, or any burns affecting more than 5 percent of the body surface.

Small public transportation provider means a recipient or subrecipient of Federal financial assistance under 49 U.S.C. 5307 that has one hundred (100) or fewer vehicles in peak revenue service and does not operate a rail fixed guideway public transportation system.

State means a State of the United States, the District of Columbia, Puerto Rico, the Northern Mariana Islands, Guam, American Samoa, and the Virgin Islands.

State of good repair means the condition in which a capital asset is able to operate at a full level of performance.

Transit Agency means an operator of a public transportation system.

Transit Asset Management Plan means the strategic and systematic practice of procuring, operating, inspecting, maintaining, rehabilitating, and replacing transit capital assets to manage their performance, risks, and costs over their life cycles, for the purpose of providing safe, cost-effective, and reliable public transportation, as required by 49 U.S.C. 5326 and 49 CFR part 625.

CFR	-	Code of Federal Regulations
CSO	-	Chief safety officer
FTA	-	Federal Transit Administration
GBM	-	Green Bay Metro
MAP-21	-	Moving Ahead for Progress in the 21st Century
NTD	-	National Transit Database
PTASP	-	Public transportation agency safety plan
SGR	-	State of good repair
SMS	-	Safety management system
SOP	-	Standard operating procedure

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TAM	-	Transit asset management
U.S.C.	-	United States Code

BACKGROUND

The Moving Ahead for Progress in the 21st Century (MAP-21) Act grants the Federal Transit Administration (FTA) the authority to establish and enforce a comprehensive regulatory framework to oversee the safety of public transportation throughout the United States. As a component of this safety oversight framework, MAP-21 requires certain recipients of FTA Chapter 53 funding to develop and implement a Public Transportation Agency Safety Plan (PTASP).

In addition to greater safety oversight responsibilities, MAP-21's grant of expanded regulatory authority puts FTA in a position to provide guidance to transit agencies that strengthens the use of safety data to support management decisions, improves the commitment of transit leadership to safety, and fosters a culture of safety that promotes awareness and responsiveness to safety risks. The framework to this approach is called a safety management system (SMS), which moves the transit industry towards a more holistic, performance-based approach to safety. The SMS framework has been adopted by FTA in its National Public Transportation Safety Plan ("national safety plan").

The PTASP for Green Bay Metro (GBM) supports and is consistent with an SMS approach to safety risk management. SMS is an integrated collection of policies, processes, and behaviors meant to ensure a formalized, proactive, and data-driven approach to safety risk management. The aim of an SMS is to increase the safety performance of transit systems by proactively identifying, assessing, and controlling safety risks. The approach is meant to be flexible and scalable, so that transit agencies of all types and sizes can efficiently meet the basic requirements of MAP-21. The PTASP for Green Bay Metro addresses the following elements, outlined in **Table 1** (below):

☐	**Safety Management Policy Statement:**	A policy statement establishing senior management commitment to continual safety improvement, signed by the executive accountable for the operation of the agency and the board of directors.
☐	**Document Control:**	A description of the regular annual process used to review and update the plan including a timeline for implementation of the process.
☐	**Core Safety Responsibilities:**	A description of the responsibilities, accountabilities, and authority of the accountable executive, the key safety officers, and key members of the safety management team.
☐	**Safety Training Program:**	A description of the comprehensive safety training program for agency staff that ensures that staff are trained and competent to perform their safety duties.
☐	**Safety Risk Management:**	A description of the formal processes the agency uses to identify hazards, analyze and assess safety risks, and develop, implement and evaluate risk controls.
☐	**Safety Risks:**	A description the most serious safety risks to the public, personnel and property.
☐	**Risk Control:**	A description of the risk control strategies and actions that the agency will undertake to minimize exposure of the public, personnel and property to hazards, including a schedule for implementing the risk control strategies and the primary entity responsible for each strategy.
☐	**Safety Assurance:**	A list of defined safety performance indicators for reach priority risk and associated targets the agency will use to determine if it is achieving the specified safety goals.
☐	**Desired Safety Outcomes:**	A description of desired safety outcomes for each risk using the measurable safety performance indicators established.

Table 1: Elements of a Public Transportation Agency Safety Plan (PTASP)

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1 SAFETY POLICIES AND PROCEDURES

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1.1 COMMITMENT TO SAFETY

Policy Statement

The management of safety is one of our core business functions. Green Bay Metro (GBM) is committed to developing, implementing, maintaining, and constantly improving processes to ensure that all our transit service delivery activities take place under a balanced allocation of organizational resources, aimed at achieving the highest level of safety performance and meeting established standards.

To ensure transit system safety, and in order to comply with Federal Transit Administration (FTA) requirements, GBM has developed and adopted this Public Transportation Agency Safety Plan (PTASP) to comply with 49 CFR Part 673, the FTA regulation established by Section 5329(d) of the Moving Ahead for Progress in the 21st Century (MAP-21) Act, which was signed into law by President Barack Obama on July 6, 2012.

All levels of management and all employees are accountable for the delivery of this highest level of safety performance, starting with the Accountable Executive.

Green Bay Metro commits to:

- Support the management of safety through the provision of appropriate resources, that will result in an organizational culture that fosters safe practices, encourages effective employee safety reporting and communication, and actively manages safety with the same attention to results as the attention to the results of the other management systems of the organization;
- Integrate the management of safety among the primary responsibilities of all managers and employees;
- Clearly define for all staff, managers, and employees, their accountabilities and responsibilities for the delivery of the organization's safety performance and the performance of our Safety Management System (SMS);
- Establish and operate hazard identification and analysis, and safety risk assessment activities, including an employee safety reporting program as a fundamental source for safety concerns and hazard identification, in order to eliminate or mitigate the safety risk of the consequences of hazards resulting from our operations or activities to a point which is consistent with our acceptable level of safety performance;
- Ensure that no action will be taken against any employee who discloses a safety concern through the employee safety reporting program, unless disclosure indicates, beyond any reasonable doubt, an illegal act, gross negligence, or a deliberate or willful disregard of regulations or procedures;
- Comply with, and wherever possible exceed, legislative and regulatory requirements and standards;

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- Ensure that sufficient skilled and trained human resources are available to implement safety management processes;
- Ensure that all staff are provided with adequate and appropriate safety-related information and training, are competent in safety management matters, and are allocated only tasks commensurate with their skills;
- Establish and measure our safety performance against realistic and data-driven safety performance indicators and safety performance targets;
- Continually improve our safety performance through management processes that ensure that appropriate safety management action is taken and is effective; and
- Ensure externally supplied systems and services to support our operations are delivered meeting our safety performance standards.

Other polices and plans that detail specific safety related topics at GBM are listed below. These are in addition to any measures implemented in the PTASP. When polices are updated, all employees will receive a new written copy of the policy.

- Accidents & Incidents Policy
- Bus Operator Manual
- City Emergency Operations Plan
- City Emergency Support Function/Evacuation & Transportation Resources
- City Policies and Procedures Manual
- Dispatch Manual
- Drug & Alcohol Policy
- Maintenance Policy & Procedure
- Paratransit Policy
- Segway Policy
- Severe Weather/Tornado Policy
- Standing on the Bus Policy
- System Security and Emergency Action Plan

1.2 Annual PTASP Review and Update

GBM management will review the PTASP annually, update the document as necessary, and implement the changes within a timeframe that will allow the agency to timely submit to any annual or other periodic reviews, including its annual self-certification of compliance. At minimum, annual self-certification will consist of review and approval by GBM's Safety Solutions Team, Accountable Executive, and the Transit Commission.

Annual review of the PTASP will be conducted by GBM by June 1 of each calendar year. Necessary updates outside the annual update window may be handled as PTASP addenda. Reviews of the PTASP and any subsequent updates, addenda, adoption, and distribution activities will be documented in the Activity Log at the beginning of this document.

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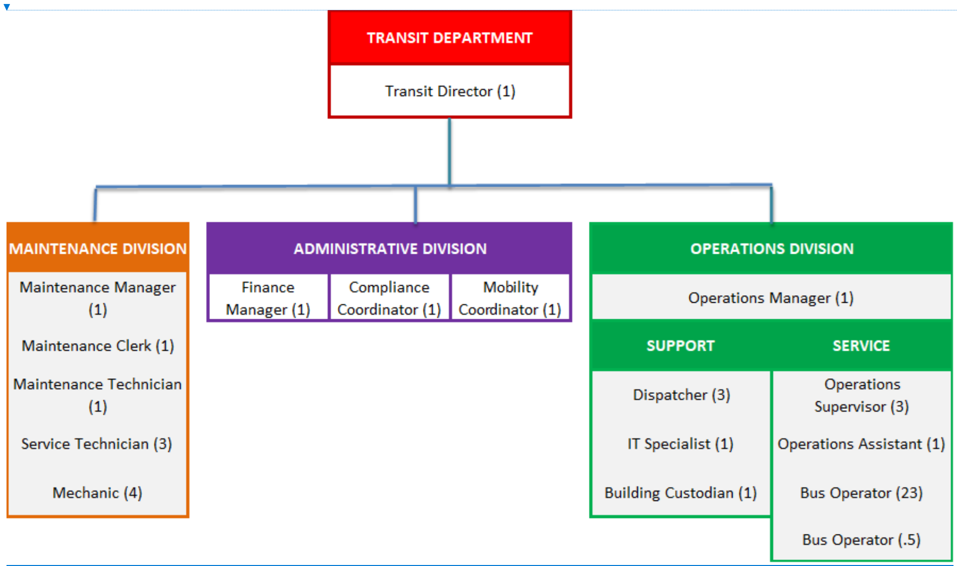
1.3 ORGANIZATION STRUCTURE AND SYSTEM SAFETY RESPONSIBILITIES

While the Accountable Executive has the ultimate responsibility for GBM's implementation of its PTASP, GBM's executive management has the overall responsibility of safe and secure operations of GBM and contract service operators. Each employee is required to carry out specific system safety responsibilities, depending on the employee's position, in compliance with the PTASP.

The information provided in the Staff Safety Roles and Responsibilities table (**Appendix A**) describes each position and general system safety responsibilities, and the agency's reporting structure.



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2 SAFETY RISK MANAGEMENT

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2.1 Hazard Identification

Establishing an effective hazard identification program is fundamental to safety management at GBM. FTA defines a hazard in 49 CFR part 673.5 as "any real or potential condition that can cause injury, illness, or death; damage to or loss of the facilities, equipment, rolling stock, or infrastructure of a public transportation system; or damage to the environment." Hazard identification comes from many sources. Examples of these such sources include but are not limited to; FTA and other oversight authorities, and public reports on safety information, as well as safety bulletins and information from manufacturers.

Hazard identification can be reactive or proactive in nature: safety event reporting, incident investigation, and trend monitoring are essentially reactive; other hazard identification methods proactively seek feedback through data collection, observation, and day-to-day operations analysis. Common hazard identification activities include:

- Safety assessments
  - Assessments are conducted in collaboration with the City of Green Bay Human Resources department and the Risk department as well as Transit Mutual Insurance (TMI)
  - TMI safety audit
  - TMI mystery riders approximately 15 times per year
  - Maintenance Manager monitors the facility and rolling stock preventative maintenance schedules to ensure compliance.
- Safety Solutions Team
  - The Safety Solutions Team is made up of an equal number of frontline employee representatives and management representatives.
  - They are responsible for
    - Identifying and recommending risk-based mitigation or strategies necessary to reduce the likelihood and severity of consequences identified through GBM's safety risk assessment.
    - Identifying mitigations or strategies that may be ineffective, inappropriate, or were not implemented as intended
    - Identifying safety deficiencies for purposes of continuous improvement.
- Trend monitoring
  - GBM receives reports from TMI regarding trends within our system as well as all the transit systems in the state of Wisconsin.
  - GBM receives reports from the City of Green Bay Risk department in regards to current safety trends within City departments.
  - GBM also analyzes Worker's Comp claims to look for similarities and trends in causes.
  - Operations Supervisors track and categorize every incident and accident that occurs, and trends are discussed quarterly at Safety Meetings. Information is also shared via the Safety Solutions Team which is made up of representatives from each division within GBM.

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- GBM frequently monitors current Centers for Disease Control and Prevention (CDC) and State Health Department guidelines and implements strategies for mitigating the spread of infectious diseases. Mitigations include but are not limited to air purification systems, driver barriers, and mask mandates when required.
- Hazard and safety event reporting (with causal factor analysis)
  - Hazards will be monitored by utilizing appendices B through G which are updated frequently.
- Safety surveys
  - Employees can report safety concerns anonymously either by calling the confidential reporting phone number at 920-448-3492 or emailing the anonymous address metro.info@greenbaywi.gov . Suggestions can also be submitted by writing concerns on a piece of paper and placing them in the safety suggestion box located in the Operations break room which will be checked periodically by an Operations Supervisor. Suggestions will then be evaluated by the Safety Solutions Team using the Safety Suggestion Response form. If a suggestion is approved by the Safety Solutions Team, it will be brought to the Transit Director for final approval and implementation.
- Safety audits
  - Route qualification audits, which ensure that all operators are qualified to drive all routes.
  - Recertification on safe driving techniques (see section 4.1.2 for more information)
  - Observation audits conducted by an Operations Supervisor riding along with an operator to evaluate their adherence to policy. Observation audits are also done by reviewing video from the bus. Checks are done on the Operator's adherence to safety policies, their uniforms, their customer relation skills and the general operation of the bus. Upon conclusion of the ride along, time is scheduled with the Operator to go over the results and discuss what was done well and what areas could be improved upon.
  - Hours of service audits conducted daily when creating Operators driving schedules to ensure no driver is allowed to drive for more than 13.5 hours per day in accordance with department policy.
  - The City of Green Bay Human Resources department monitors all applicable employees with a Commercial Driving License (CDL) to ensure up to date and accurate information. GBM is in compliance with the Federal Highway Administration's Commercial Driver Licensing Standards. All Bus Operators and Maintenance personal are required to have a CDL in the class required by the state issuing the license.
- Evaluating customer suggestions and complaints
  - Customer suggestions and complaints can be submitted in one of three ways. Passengers can call the confidential hotline at 920-448-3492, by emailing metro.info@greenbaywi.gov , by requesting to speak with an Operations Supervisor when at the Passenger Center or by submitting a comment to the suggestion box in the passenger lobby.

The number of near-misses, known as accident precursor data, is significantly greater than the number of accidents for comparable types of events. The practice of reporting and learning from accident precursor data is a valuable complement to other hazard identification practices. To be

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successful, hazard identification must take place within a non-punitive and just safety culture. GBM employs systematic safety improvements by discovering and learning of potential weaknesses in the system's safety.

2.1.1 Non-Punitive Reporting Policy

GBM is committed to the safest transit operating standards practicable. To achieve this, it is imperative that GBM have uninhibited reporting of all safety events that may compromise safe operations. To this end, every employee is responsible for the communication of any information that may affect the integrity of transit safety. Such communication must be completely free of any form of reprisal.
GBM will not take disciplinary action against any employee who discloses a safety event. This policy shall not apply to information received by GBM from a source other than the employee, or that involves an illegal act, or a deliberate or willful disregard of rules, regulations, or agency policies or procedures.

GBM's method of collection, recording, and disseminating information obtained from transit safety reports has been developed to protect, to the extent permissible by law, the identity of any employee who provides transit safety information.

2.2 SAFETY RISK ASSESSMENT

Once a hazard has been identified, GBM will conduct an assessment, using **Appendix D**, to determine the potential consequences. Factors to be considered are the likelihood of occurrence, the severity of the consequences (should there be an occurrence), and the level of exposure to the hazard. GBM will assess risks subjectively by experienced personnel using a risk assessment matrix. Results of the risk assessment process will help determine whether the risk is being appropriately managed or controlled. If the risks are acceptable, the hazard will continue to be monitored. If the risks are unacceptable, steps will be taken by GBM to lower the risk to an acceptable or tolerable level, or to remove, avoid, or otherwise eliminate the hazard.

2.3 SAFETY RISK MITIGATION

The assessment process may indicate that certain hazards have an acceptable level of risk, while others require mitigation to an acceptable or tolerable level. GBM will further manage risk by completing a **Hazard Assessment Log (Appendix E)** that can help prioritize safety risks. The level of risk can be lowered by reducing the severity of the potential consequences, likelihood of occurrence, exposure to that risk, or by some combination.

In general, GBM will take the following safety actions to mitigate risk including, but not limited to, Operator Assaults – these actions can be categorized into three broad categories, including:

1. **Physical Defenses:**
   These include objects and technologies that are engineered to discourage, or warn against, or prevent inappropriate action or mitigate the consequences of events (e.g. fences, safety restraining systems, transit controls/signals, transit monitoring systems, driver barriers, covert alarm, etc.)
2. **Administrative Defenses:**

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These include procedures and practices that mitigate the likelihood of accident/incident (e.g. safety regulations, standard operating procedures, personnel proficiency, supervisor inspection, training, CDC guidelines, etc.)

3. **Behavioral Defenses:**
   These include behavioral interventions through education and public awareness campaigns aimed at reducing risky and reckless behavior of motorists, passengers and pedestrians; factors outside the control of the agency (e.g. the *Zero in Wisconsin* campaign)

2.4 SAFETY RISK PRIORITIZATION

Once a hazard has been identified and the risk level assessed, GBM will prioritize safety risks. **Appendix E** will be used to analyze the transit system as a whole and identify hazards. After hazards have been identified, **Appendix F** will prioritize these hazards and identify a timeline for corrective action.

3 SAFETY ASSURANCE

Safety assurance provides the necessary feedback to ensure that the SMS is functioning effectively and that GBM is meeting or exceeding its safety objectives. Safety assurance requires a clear understanding of how safety performance will be evaluated, or in other words, what metrics will be used to assess system safety and determine whether the SMS is working properly. Having decided on the metrics by which success will be measured, safety management requires embedding these metrics in the organizational culture and encouraging their use for ongoing performance improvement.

3.1 DEFINING SAFETY GOALS AND OBJECTIVES/OUTCOMES

Setting safety goals and objectives is part of strategic planning and establishing safety policy for GBM. Clearly defining safety goals is the first part in creating a safety performance measurement system.

Safety goals are general descriptions of desirable long-term impacts. For example, a general safety goal might be:

> *"Foster agency-wide support for transit safety by establishing a culture where management is held accountable for safety and everyone in the organization takes an active role in securing transit safety."*

Safety objectives or outcomes are more specific statements that define measurable results. For example, a specific safety objective for the goal stated above might be:

> *"Establish regular transit safety meetings comprised of staff at varying levels, including executives, officers, managers, operators and maintenance personnel."*

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The safety objective/outcome will then be measured by defining specific performance metrics, including a baseline and target, that GBM will determine is reasonable.

3.2 DEFINING SAFETY PERFORMANCE MEASURES

Performance measurement is the regular systematic collection, analysis, and reporting of data that track resources used, work produced, and whether specific outcomes were achieved. In other words, it is a tool to quantify and improve performance, and engage and communicate with GBM staff and external stakeholders.

The two core functions of performance measurement include monitoring and evaluating progress. Performance can be measured in terms of inputs, outputs, outcomes, and efficiency, among many other criteria.

GBM will utilize these basic principles of performance measurement, including:

- Stakeholder involvement and acceptance
- Focus on agency goals and activities
- Clarity and precision
- Creditability and robustness
- Variety of measures
- Number of measures
- Hierarchy of measures
- Forward-looking measures
- Integration into agency decision-making
- Timely reporting
- Understand agency specifics, including context and scale of operations
- Realism of goals and targets

3.2.1 Metrics

System safety data can be collected through a variety of sources, including:

- Near miss information
- Accident investigation reports (with causal factor analysis)
  - Employees are required to report all accidents and incidents at the time of their occurrence. Employees are required to report on, but not limited to the following: all types of accidents and incidents, slips and falls, vandalism, discovered vehicle damage, passenger misconduct, work related injury, etc. All reports are reviewed and investigated by supervisory personnel.
  - All accidents are evaluated using the Supervisor Investigation Report which details how the incident occurred, what procedures are in place at the time of the incident and how these procedures need to be adjusted to mitigate future incidents.
- Internal safety audits (or reviews)
- Safety Solutions Team meetings
- Injury reports (including occupational injury)
- Safety event reports (including accidents, incidents, and occurrences)

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- System monitoring (including testing and inspection records)
- Hazard management program

This safety data will be analyzed and used for the development of key safety performance indicators and targets. Past actual data and future targets can be seen in **Appendix I**.

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GBM will initially focus on areas based on data delivered to the National Transit Database (NTD), as the following:

- **Fatalities**
    1. Total number of reportable fatalities
    2. Rate of reportable fatalities per total vehicle revenue miles
- **Injuries**
    3. Total number of reportable injuries
    4. Rate of reportable injuries per total vehicle revenue miles
- **Safety Events**
    5. Total number of reportable safety events
    6. Rate of reportable safety events per total vehicle revenue miles
- **System Reliability**
    7. Mean distance between major mechanical failures

These safety performance measures are used to select improvement targets for these four measures and for each mode of transit, in order to encourage improvements and monitor the safety performance of delivering transit services. In addition, GBM will select additional performance measures and targets, both leading and lagging, to insure continual improvement of our SMS.

GBM will make its safety performance measures improvement targets available to applicable state agencies and metropolitan planning organizations (MPOs), and, to the maximum extent practicable, will coordinate with both in the selection of safety performance targets. Targets will be submitted to the MPO, in writing, by July 15th of each year. Targets will be adopted into local Transportation Improvement Plans (TIP) or TIP amendment that will be submitted by the MPO to the state by October 31st of each year.

The Brown County Planning Commission is the designated Metropolitan Planning Organization (MPO) for the Green Bay Urbanized Area. The MPO establishes performance measure targets, data sharing and reporting in coordination with WisDOT and GBM. The MPO works with WisDOT and GBM in preparation of financial plans for transit, including the cooperative development of estimates of transportation system costs and funding revenues to support implementation of the plan and program.

The safety data collected from the above sources will be analyzed for potential safety impacts. Identified areas of concern are reported to appropriate personnel in the form of specific project reports, memos, and recommendations from the Safety Solutions Team.

Records of system safety data are maintained for a minimum of three years. Certain information, such as safety certification backup documentation is maintained by GBM's document control process. In addition to safety data, GBM maintains other data and documentation of activities

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required by the PTASP. Distribution of safety-related reports and data is accomplished through the GBM Safety Solutions Team.

Examples of some of the different safety documents that are maintained and are subject to GBM's record retention policy are listed below. For the entire list please see Green Bay Metro's Retention Policy.

- Worker's Compensation Claims
- Accident Files
- Incident Reports
- Vehicle Records
- Facility Records

3.3 Monitoring Performance and Evaluating Results

Once safety goals, objectives/outcomes, and measures have been defined, they can be organized into the **Safety Performance Matrix (Appendix G)**. Organizing information, particularly in a matrix, will allow GBM to continuously monitor safety performance and evaluate results. GBM will evaluate safety performance and update documentation at least semi-annually.

GBM will monitor its system for compliance with operations and maintenance procedures by conducting internal audits that will review policies to ensure that they are compliant with our safety goals and reporting processes. An internal audit will occur annually as policies are reviewed and updated, or as necessary.

Operation Supervisors will conduct evaluations for each bus operator at a minimum of twice per year. These evaluations may be conducted in person on-board and/or video review. Peer reviews are conducted for all new bus operators and will be reviewed prior to the new bus operator being released on his/her own.

Maintenance will track all repairs and injuries and investigate reoccurring situations. Policies and procedures will be updated as necessary to ensure a safe environment. Employee evaluations will be conducted annually.

The Hazard log (**Appendix E**) will be reviewed quarterly to identify safety risk mitigations and assess their effectiveness. At that time, if needed, risk mitigations will be adjusted to better serve a safe environment.

3.4 Integrating Results into Agency Decision-Making Processes

GBM is committed to using the data collected and information learned to inform decision-making and instill positive change. The main objective is the continuous improvement of transit system safety. When performance goals are not met, GBM will work to identify why such goals were not met and what actions can be taken to minimize the gap in achieving defined goals. However, when goals are easily achieved, action will be taken to exceed expectations and re-establish a reasonable baseline.

Uses of performance results include:

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- Focus attention on performance gaps and trigger in-depth investigations of what performance problems exist
- Help make informed resource allocation decisions
- Identify needs for staff training or technical assistance
- Help motivate employees to continue making program improvements
- Support strategic planning efforts by providing baseline information for tracking progress
- Identify best practices through benchmarking
- Respond to elected officials and the public's demand for accountability

3.5 SUSTAINING A SAFETY MANAGEMENT SYSTEM

In order to sustain the SMS, GBM will ensure that particular processes are employed to instill an organizational foundation. Examples of actions taken to sustain the SMS include:

- **Create measurement-friendly culture:**
  All staff, including senior managers, should be actively engaged in creating measurement-friendly culture by promoting performance measurement as a means of continuous improvement. Senior managers will also lead by example and utilize performance metrics in decision making processes.
- **Build organization capacity:**
  Investment in developing skilled human resources capacity is essential to sustaining an SMS. Both technical and managerial skills will be needed for data collection and analysis, and setting goals. Managing staff and the governing board will commit the financial resources required for organizational capacity and maintaining an SMS on a continuous basis.
- **Reliability and transparency of performance results:**
  The SMS will be able to produce and report its results, both good and bad. Performance information should be transparent and made available to all stakeholders. Messengers should be protected to preserve the integrity of the measurement system. The focus should be on opportunities for improvement rather than allocating blame.
- **Demonstrate continuous commitment to measurement:**
  Visible commitment to using metrics is a long-term initiative. GBM will demonstrate a commitment to performance measurement by establishing a formal process of reporting performance results, such as including transit safety and performance measurement as a standing agenda item at city council and county board meetings.

4 SAFETY PROMOTION

4.1 SAFETY PROMOTION, CULTURE, AND TRAINING

GBM believes safety promotion is critical to the success of an SMS by ensuring that the entire organization fully understands and trusts its safety policies, procedures, and structure. Further, safety promotion involves establishing an organizational and workplace culture that recognizes safety as a core value, training employees in safety principles, and allowing open communications of safety issues.

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4.1.1 Safety Culture

Positive safety culture must be generated from the top. The actions, attitudes, and decisions at the policy-making level must demonstrate a genuine commitment to safety. Safety must be recognized as the responsibility of each employee, with the ultimate responsibility for safety resting with the Accountable Executive. Employees must trust that they will have management support for decisions made in the interest of safety, while also recognizing that intentional breaches of safety will not be tolerated.

The primary goal of safety promotion at GBM is to develop a positive safety culture that allows the SMS to succeed. A positive safety culture is defined as one which is:

A. An Informed Culture

- Employees understand the hazards and risks involved in their areas of operation
- Employees are provided with the necessary knowledge, training and resources
- Employees work continuously to identify and overcome threats to safety

B. A Just Culture

- Employees know and agree on what is acceptable and unacceptable behavior
- Human errors must be understood, but negligence and willful violations cannot be tolerated

C. A Reporting Culture

- Employees are encouraged to voice safety concerns and to share critical safety information without the threat of punitive action
- When safety concerns are reported, they are analyzed, and appropriate action is taken

D. A Learning Culture

- Learning is valued as a lifetime process beyond basic-skills training
- Employees are encouraged to develop and apply their own skills and knowledge to enhance safety
- Employees are updated on safety issues by management, and safety reports are fed back to staff so that everyone learns the pertinent lessons

GBM is committed to putting safety first…..always. Providing a safe working environment for all employees is a priority. Employees are encouraged to submit safety suggestions and promotional items may be awarded at various times throughout the year. GBM also participates in the safety program that is conducted by Transit Mutual Insurance Company. Training sessions are conducted quarterly along with assisting in creating a safety culture.

4.1.2 Training

During the initial implementation of an SMS, specific training will be required for all employees and contract staff, to explain the agency's safety culture and describe how GBM's SMS works. The Chief Safety Officer is the resource person for providing a corporate perspective on GBM's approach to safety management.

GBM's Safety Manager will maintain the list of all Metro required trainings (**Appendix H**). Information will include the purpose of the training, and the minimum frequency, by position.

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Additional trainings will be conducted on an as needed basis for new equipment, if an employee has returned from an extended leave, or is having an issue with a particular aspect of a training topic. The Safety Manager will maintain a roster to ensure compliance for each employee, separated by division.

Safety Management training topics may include:

A. Initial Safety Training for All Staff

1. Customer Service Training
2. Fire Extinguisher Training
3. Emergency Evacuation – Facility
4. Threat Awareness Training
5. Severe Weather
6. System Security and Emergency Action Plan
7. De-escalation Training

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B. Safety Training for Operators

1. Current Trends in safety issues
2. Mobility Device Securement Training
3. Smith System

C. Safety Training for Dispatchers

1. Reasonable Suspicion Training

D. Safety Training for Management

1. Reasonable Suspicion Training

E. Safety Training for Maintenance

1. Current Trends in safety issues
2. Smith system
3. Asbestos Awareness
4. Audiometric Test
5. Blood borne Pathogens Program
6. Bobcat
7. Bus Washer
8. Confined Space Awareness
9. Customer Service
10. Drill Press
11. Fall Protection
12. Fire Extinguisher
13. Fuel System
14. Hazard Communications
15. Hearing Conservation Program
16. Lock Out & Tag Out
17. Parts Washer
18. Personal Protective Equipment
19. Plow Trucks
20. Spills and Leaks
21. Forklift
22. Refrigerant
23. Respirator Fit

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24. Respiratory Protection
25. Safe Lifting
26. Scissors Lift
27. Tennant Floor Scrubber

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F. Training for the Safety Manager

1. Familiarization with different transit modes, types of operation, routes, etc.
2. Understanding the role of human performance in safety event causation and prevention
3. Operation of the SMS
4. Investigating safety events
5. Safety promotion
6. Communication skills
7. Monitoring safety performance

G. Training for the Accountable Executive

1. Familiarization with different transit modes, types of operation, routes, etc.
2. Understanding the role of human performance in safety event causation and prevention
3. Crisis management and emergency response planning
4. Performing safety audits and assessments
5. National Transit Database (NTD) safety event reporting requirements

4.1.3 Communication

Safety topics are communicated in several different ways including but not limited to Quarterly Safety Meetings, the Safety Board in the Operators and Mechanics break rooms, as well as the Safety Screen in the operators check in room. All of these methods display changing safety topics ranging from refresher tips to reports on safety incidents.

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APPENDICES

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PTASP Acknowledgement Form

I acknowledge that I have received a copy of the Green Bay Metro Public Transportation Agency Safety Plan on the date indicated below. I understand that I am responsible for being familiar with and complying with the policies of the City of Green Bay and Green Bay Metro.

I agree it is my responsibility to speak to a Supervisor immediately, if I have questions or need clarification.

____

Print Employee Name

____

Signature of Employee

____

Date

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APPENDIX A

Green Bay Metro
STAFF SAFETY ROLES AND RESPONSIBILITIES

Complete the table below, in addition to the staff roles and responsibilities you may have provided in Section 1.3 of the PTASP. You must include the Accountable Executive, Chief Safety Officer, agency leadership and executive management, and key staff (operations and maintenance, for example) – be sure to include any and all staff that might have some role in a safe transit agency (executive/management level, HR, and finance may likely be included).

Completed by: Patty Kiewiz	Date: 4.17.2024

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Deleted: 3.24.2022

Position Title	Name of Staff Member	Position Description	Safety Responsibilities
Accountable Executive, Chief Safety Officer	**Patty Kiewiz, Transit Director**	49 CFR § 673.5 – Accountable Executive means a single, identifiable person who has ultimate responsibility for carrying out the PTASP; responsibility for carrying out the agency's TAM Plan; and control or direction over the human and capital resources needed to develop and maintain both the agency's PTASP, in accordance with 49 U.S.C. § 5329(d), and the agency's TAM Plan in accordance with 49 U.S.C. § 5326. 49 CFR § 673.5 – Chief Safety Officer means an adequately trained individual who has responsibility for safety and reports directly to a transit agency's chief executive officer, general manager, president, or equivalent officer. A Chief Safety Officer (CSO) for a small public transportation provider (as defined in Part 673) may serve in capacities (operational or maintenance) unless the agency ceases to be a small public transportation provider or operates a rail transit system.	• Ultimate responsibility for carrying out the PTASP • Responsibility for carrying out the TAM Plan • Control or direction over the human and capital resources needed to develop and maintain both plans • Ensuring the agency's SMS is effectively implemented throughout the system • Ensuring action is taken, as necessary, to address substandard performance in the agency's SMS • May delegate specific responsibilities, except ultimate accountability for the agency's safety performance, which always rests with the Accountable Executive
Safety Manager	**Chris Braatz, Operations Manager**	Ensure coordinated development and implementation of the PTASP	• Maintains a safe working environment • Adheres to all safety policies and procedures • Promotes safety awareness throughout the organization • Ensures safety documentation is current and accessible to all employees • Communicates changes in safety documents to all personnel • Monitors effectiveness of corrective actions • Provides periodic reports on safety performance • Renders independent advice to the CEO, senior managers, and other personnel on safety-related matters • Ensures that safety management has a high priority throughout the organization • Is adequately trained • Reports directly to agency's Accountable Executive

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			• Authority and responsibility for day-to-day implementation and operation of agency's SMS • Is responsible for identifying, tracking, and monitoring safety risk mitigations in coordination with Supervisors
Supervisors	**Jacob Lueptow, Operations Supervisor, Patrick Schmidt, Operations Supervisor, Jacob Kulis, Operations Supervisor, and Kenny Hofer, Maintenance Manager**	Supervisors are responsible for communicating the transit agency's safety policies to all employees.	• Maintains a safe working environment • Adheres to all safety policies and procedures • Full knowledge of all standard and safety operating procedures • Ensures that drivers make safety a primary concern when on the job • Listens and acts upon any safety concerns raised • Immediately reports safety concerns to the CSO/SM • Provides leadership and direction to employees during security incidents • Handles minor non-threatening rule violations • Defuses minor arguments • Determines when to call for assistance • Responds to fare disputes and service complaints • Responds to security related calls with police officers when required, rendering assistance with crowd control, victim/witness information gathering, and general on-scene assistance • Completes necessary security related reports • Takes photographs of damage and injuries • Coordinates with all outside agencies at incident scenes • Is responsible for identifying, tracking, and monitoring safety risk mitigations
Dispatchers		Dispatchers are responsible for communicating route information to the public and operators as well as being the point of contact for operators while on route.	• Maintains a safe working environment • Adheres to all safety policies and procedures • Familiar with all applicable employee manuals and procedures • Responds verbally to complaints • Completes all necessary safety related reports • Reports all safety incidents to Supervisor on duty • Are responsible for routing unexpected detours • Are responsible for monitoring the Operators emergency alarms • Initial contact point for operators at all times via radio • Are responsible for contacting emergency services as required
Maintenance Technician		Maintains and repairs the building and systems within it	• Maintains and repairs physical locks on doors • Monitors fire detection system for flaws and defects, preforms tests of the system to ensure it is working correctly. • Monitors and inspects AED machine on a daily basis • Replaces light bulbs as needed • Monitors Exit signs to ensure all are working correctly • Assists in snow removal of walkways and driveways • Salts walkways as needed

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Appendix H - Training Schedule for PTASP

Type of Training	Frequency (Years)	Operators/Ops Assist.	Dispatch	Ops Supervisors	Ops Manager	Mobility Coordinator	Compliance Coordinator	Transit Director	Finance Manager	Transit Tech Specialist	Maintenance Manager	Mechanics	Maintenance Technician	Service Technician	Custodian	Maintenance Clerk
Reasonable Suspicion	2		x	x	x		x	x	x		x					
Current Safety Trends	0.33	x		x	x						x					
Securement Training	2	x			x	x										
Smith System	2	x		x	x											
De-Escalation Training		x	x	x	x	x	x	x	x	x	x	x	x	x	x	x
Customer Service Training	2	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x
Fire Extinguisher Training	2	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x
Emergency Evacuation - Facility	1	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x
Threat Awareness Training	2	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x
Severe Weather	1	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x
System Security and Emergency Action Plan	1	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x
CPR/AED Training	2		x	x	x	x	x	x	x		x					
Bloodborne Pathogen	1										x	x	x	x	x	
Bloodborne Pathogen - Modified	2	x		x	x											
Asbestos Awareness	3										x	x	x	x	x	x
Audiometric Test	1											x	x	x	x	
Bobcat	2										x	x	x	x	x	
Bus Washer	New Employee										x	x	x	x		
Confined Space Awareness	2										x	x	x	x	x	x
Drill Press	New Employee										x	x	x			
Fall Protection	2										x	x	x			
Fuel System	New Employee, As Needed										x	x	x	x	x	x
Hazard Communications	2										x	x	x	x	x	x
Hearing Conservation Program	1										x	x	x	x	x	x
Lock Out & Tag Out	2										x	x	x			
Parts Washer	New Employee										x	x	x			
Pressure Washer	New Employee/ As Needed										x	x	x	x	x	
Personal Protective Equipment	2										x	x	x	x	x	x
Plow Trucks	2										x	x	x	x	x	
Spills and Leaks	3										x	x	x	x	x	x
Forklift	3										x	x	x	x	x	x
Refrigerant	New Employee, As Needed										x	x	x		x	
Respirator Fit	1										x	x	x	x	x	x
Respiratory Protection	1										x	x	x	x	x	x
Safe Lifting	3										x	x	x	x	x	x
Scissors Lift	3										x	x	x	x	x	
Tennant Floor Scrubber	New Employee										x	x	x	x	x	

Safety Performance Target Category - NTD Standards*	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	Average	Target for 2024	Target for 2025
Total Number of Fatalities	0	0	0	0	0	0.00	0	0
Fatality Rate per 100,000 Vehicle Revenue Miles	0	0	0	0	0	0.00	0	0
Total Number of Reportable Injuries	0	0	0	1	1	0.40	1	1
Injury Rate per 100,000 Vehicle Revenue Miles	0.00	0.00	0.00	0.13	0.15	0.06	1	1
Total Number of Reportable Accidents	0	0	1	0	2	0.60	1	1
Total Number of Reportable Safety Events	0	2	1	1	3	1.40	1	1
Safety Events per 100,000 Vehicle Revenue Miles	0.00	0.27	0.14	0.13	0.46	0.20	1	1
Total Number of Major Mechanical System Failures	34	19	19	9	10	18.20	25	20
Average Distance Between Major Mechanical Failures	35,297	39,535	38,783	84,283	65,726	52,725	40,000	53,000
Annual Vehicle Revenue Miles	1,200,093	751,164	736,872	758,549	657,256	820,787	760,000	825,000

Internal Tracking Only:

Number of Employee Injuries	27	8	7	3	5	10.00	8	10
Number of Preventable** Street Accidents	3	5	6	14	8	7.20	7	7
Number of Preventable** Yard Accidents	6	4	2	6	10	5.60	4	6
Number of Non-Preventable Accidents	23	8	6	4	7	9.60	10	10

TAM Goals:

# of preventable accidents per 100,000 revenue miles	0.75	0.25	0.81	2.62	2.72	1.43	1	1
On time performance fixed route	92.7	90.34	90.15	88.9	73.54	87.13	90%	90%
Numer of vehicles out of service for 30 or more days	4	3	7	7	5	5.20	1	5
Missed trips due to major breakdown	6	1	2	6	3	3.60	5	4

*Categories are based on NTD reporting standards.

Safety Performance Target Category - NTD Standards*	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	Average	Target for 2024	Target for 2025
Total Number of Fatalities	0	0	0	0	0	0	0	0
Fatality Rate per 100,000 Vehicle Revenue Miles	0	0	0	0	0	0	0	0
Total Number of Reportable Injuries	0	0	0	0	0	0	1	1
Injury Rate per 100,000 Vehicle Revenue Miles	0.00	0.00	0.00	0.00	0.00	0	1	1
Total Number of Reportable Accidents	0	0	1	0	0	0	1	1
Total Number of Reportable Safety Events	0	0	1	0	0	0	1	1
Safety Events per 100,000 Vehicle Revenue Miles	0.00	0.00	1.00	0.00	0.00	0	1	1
Total Number of Major Mechanical System Failures	1	2	0	0	3	1	1	1
Average Distance Between Major Mechanical Failures	234,356	62,615	0	0	42,124	67,819	150,000	68,000
Annual Vehicle Revenue Miles	234,356	125,229	159,556	145,098	126,371	158,122	160,000	158,000

Internal Tracking Only:

Number of Employee Injuries	0	0	0	0	0	0.00	1	1
Number of Preventable** Street Accidents	4	0	1	1	0	1.20	1	1
Number of Preventable** Yard Accidents	0	0	0	0	0	0.00	1	1
Number of Non-Preventable Accidents	0	0	0	1	0	0.20	1	1

*Categories are based on NTD reporting standards for major events as defined below:

**Preventable is defined as any occurance regardless of liability

Appendix I - Microtransit

Safety Performance Target Category - NTD Standards*	2021 Actual	2022 Actual	2023 Actual	Average	Target for 2024	Target for 2025
Total Number of Fatalities	0	0	0	0.00	0	0
Fatality Rate per 100,000 Vehicle Revenue Miles	0	0	0	0	0	0
Total Number of Reportable Injuries	0	0	0	0	1	0
Injury Rate per 100,000 Vehicle Revenue Miles	0.00	0.00	0.00	0	1	0
Total Number of Reportable Accidents	0	0	0	0	1	1
Total Number of Reportable Safety Events	0	0	0	0	1	1
Safety Events per 100,000 Vehicle Revenue Miles	0.00	0.00	0.00	0	1	1
Total Number of Major Mechanical System Failures	1	0	6	2	1	2
Average Distance Between Major Mechanical Failures	85,134	0	42,567	42,567	60,000	45,000
Annual Vehicle Revenue Miles	85,134	216,049	360,946	220,710	175,000	110,000

Internal Tracking Only:

Number of Employee Injuries	0	0	0	0	0	0
Number of Preventable** Street Accidents	0	0	0	0	0	1
Number of Preventable** Yard Accidents	0	0	0	0	0	1
Number of Non-Preventable Accidents	0	0	0	0	0	1

*Categories are based on NTD reporting standards for major events as defined below:

**Preventable is defined as any occurance regardless of liability

Report to the
Transit Commission
of the City of Green Bay

MEETING DATE	PREPARED BY
April 17, 2024	Patty Kiewiz, Transit Director

AGENDA ITEM # D.3

Public Hearing: Fixed Route Restructuring Proposal and Modifications to the Paratransit Boundary

BACKGROUND

Public hearing on the Green Bay Metro Fixed Route restructuring proposal for routes 3, 4, 6, 8, 9, 10, & 11 and modifications to the paratransit boundary.

RECOMMENDATION

FISCAL IMPACT

ATTACHMENTS

None

Report to the
Transit Commission
of the City of Green Bay

Green Bay METRO

MEETING DATE	PREPARED BY
April 17, 2024	Patty Kiewiz, Transit Director

AGENDA ITEM # D.4

Discussion/Action: Fixed Route Restructuring Proposal and Modifications to the Paratransit Boundary

BACKGROUND

Director Kiewiz will provide an overview of the proposed changes. Routes affected are; 3, 4, 6, 8, 9, 10 & 11.

The thirty-day comment period ran from March 15, 2024, to April 13, 2024. Packets include comments received.
The staff conducted two public information meetings. The total attendance for both meetings was 5 people, plus the MPO and staff. A public notice was published twice in the local paper. Information was shared on Metro's website, social media and on the buses.

RECOMMENDATION

Staff recommends approval of route and paratransit boundary modifications as presented, effective Monday, May 6, 2024.

FISCAL IMPACT

ATTACHMENTS

1. 2024 Notice of 30-Day Public Review and Comment Period and Public Informational Meetings
2. Proposed Route Changes 5-6-2024
3. 3-17-24 Public Comment Recd

NOTICE OF 30-DAY PUBLIC REVIEW AND COMMENT PERIOD, NOTICE OF PUBLIC INFORMATIONAL MEETINGS, AND NOTICE OF PUBLIC HEARING ON THE GREEN BAY METRO FIXED ROUTE RESTRUCTURING PROPOSAL FOR ROUTES 3, 4, 6, 8, 9, 10, & 11 AND MODIFICATIONS TO THE PARATRANSIT BOUNDARY

The thirty (30) day public comment period will begin March 15, 2024, and end on April 13, 2024.

All interested persons are invited to comment and are advised of a public informational meeting and public hearing on the fixed route restructuring for the Green Bay Metro System.

Further information regarding the proposal can be obtained at 901 University Avenue, visiting the Green Bay Metro Website at: www.greenbaymetro.org or calling 448-3450.

Green Bay Metro will conduct an informational meeting on the following dates:

March 20, 2024
At 4:45 pm
Green Bay Transportation Center – Commission Room
901 University Avenue
Green Bay, WI 54302

March 26, 2024
At 4:15 pm
Green Bay Transportation Center – Commission Room
901 University Avenue
Green Bay, WI 54302

The Green Bay Transit Commission will conduct a public hearing and take action at the regularly scheduled Transit Commission meeting on:

Wednesday, April 17, 2024
At 8:15 a.m.
Green Bay Transportation Center – Commission Room
901 University Avenue
Green Bay, WI 54302

Written comments can be emailed to: Patricia.Kiewiz@greenbaywi.gov or mailed to Green Bay Metro, Attn: Public Comment, 901 University Avenue, Green Bay, WI 54302. Comments must be postmarked on or before 4/13/2024.

Further information can be obtained by calling (920) 448-3450.

Publication Date: Friday, March 15, 2024
Friday, March 22, 2024

Green Bay METRO

PUBLIC MEETING

NOTICE OF 30-DAY PUBLIC

REVIEW AND COMMENT PERIOD, NOTICE OF PUBLIC INFORMATIONAL MEETINGS,

AND NOTICE OF PUBLIC HEARING ON THE GREEN BAY METRO FIXED ROUTE

RESTRUCTURING PROPOSAL FOR ROUTES 3, 4, 6, 8, 9, 10, & 11 AND

MODIFICATIONS TO THE PARATRANSIT BOUNDARY

Green Bay Metro will conduct an
informational meeting on the following dates:

- **March 20, 2024 at 4:45pm**

- **March 26, 2024 at 4:15pm**

The Green Bay Transit Commission will conduct a public hearing and take action at the regularly scheduled Transit Commission meeting on:

- **April 17, 2024 at 8:15am**

<u>Expected Implementation Date:</u>

May 6, 2024

SUMMARY OF CHANGES

#3 Silver - Improve on-time performance by removing weekday deviations to Aspiro-Stiles Road (Aspiro-Stiles Road to be served by #4 Blue).

#4 Blue - Route length increased to 60 minutes. Departs Transitway every hour at :45. Improve on-time performance by substantially reducing train and boat conflicts by using Tillman Bridge. Add inbound (at :35) and outbound (at :51) service to the ADRC. Add service to Taylor Street. Add service to Aspiro-Stiles Road location three times per day at times better suited to shift start/end times. (8:15AM, 12:15PM, & 3:15PM)

#6 Red - Improve on-time performance by reducing route length. Remove service to ADRC (ADRC to be served by #4 Blue and #9 Gold).

#8 Green - Improve on-time performance by reducing train and boat conflict by using Tillman Bridge on inbound service.

#9 Gold - Add service to the ADRC outbound every hour at :21.

#10 Plum - Improve on-time performance by restructuring route into Walmart via Guns Road. Improves flow and avoids pedestrian/car/bus conflict in parking lot. (Bus stop located near the back of parking lot)

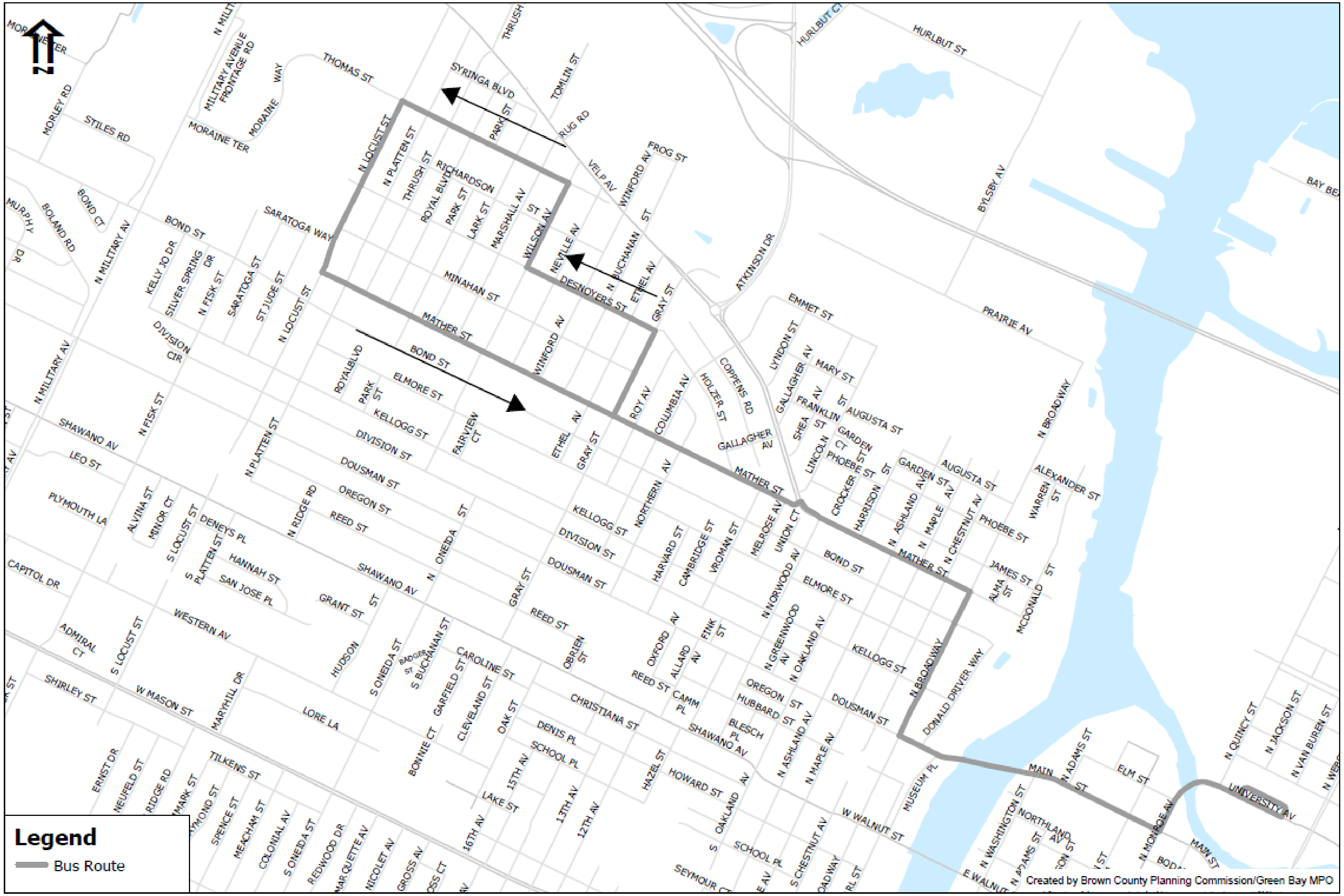
#11 Sky - Improve on-time performance by reducing route length. Add Microtransit pick-up/drop off location at Allouez Avenue and Libal Street (Church Parking Lot).

***NO CHANGES TO ROUTE 1, 2, 5, 7,**

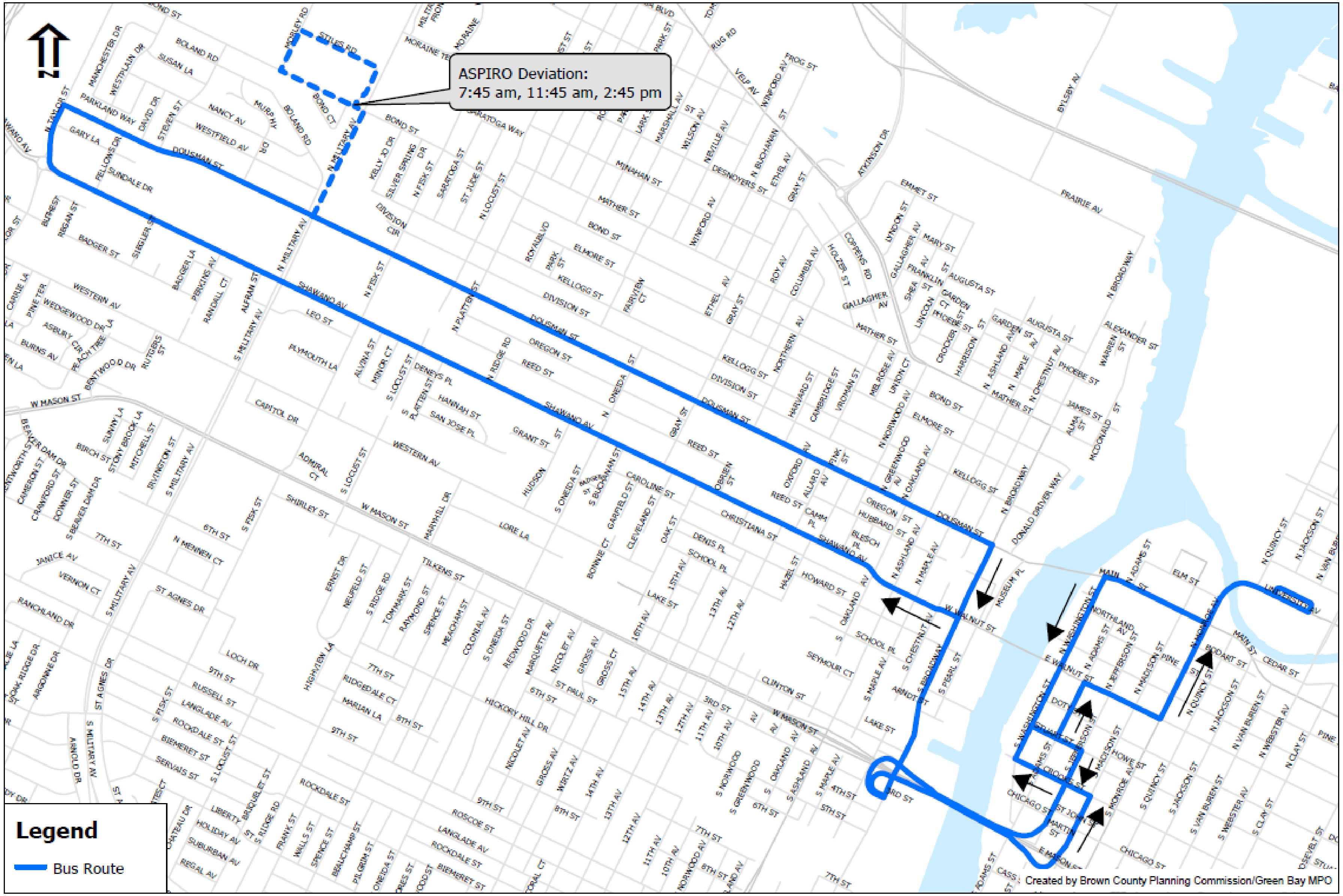
***PAIRED ROUTES**

MON-FRI = 1/2, 2/5, 3/3, 10/11 SAT = 5/1, 10/2, 11/3 (11 @:15, 3@:45)

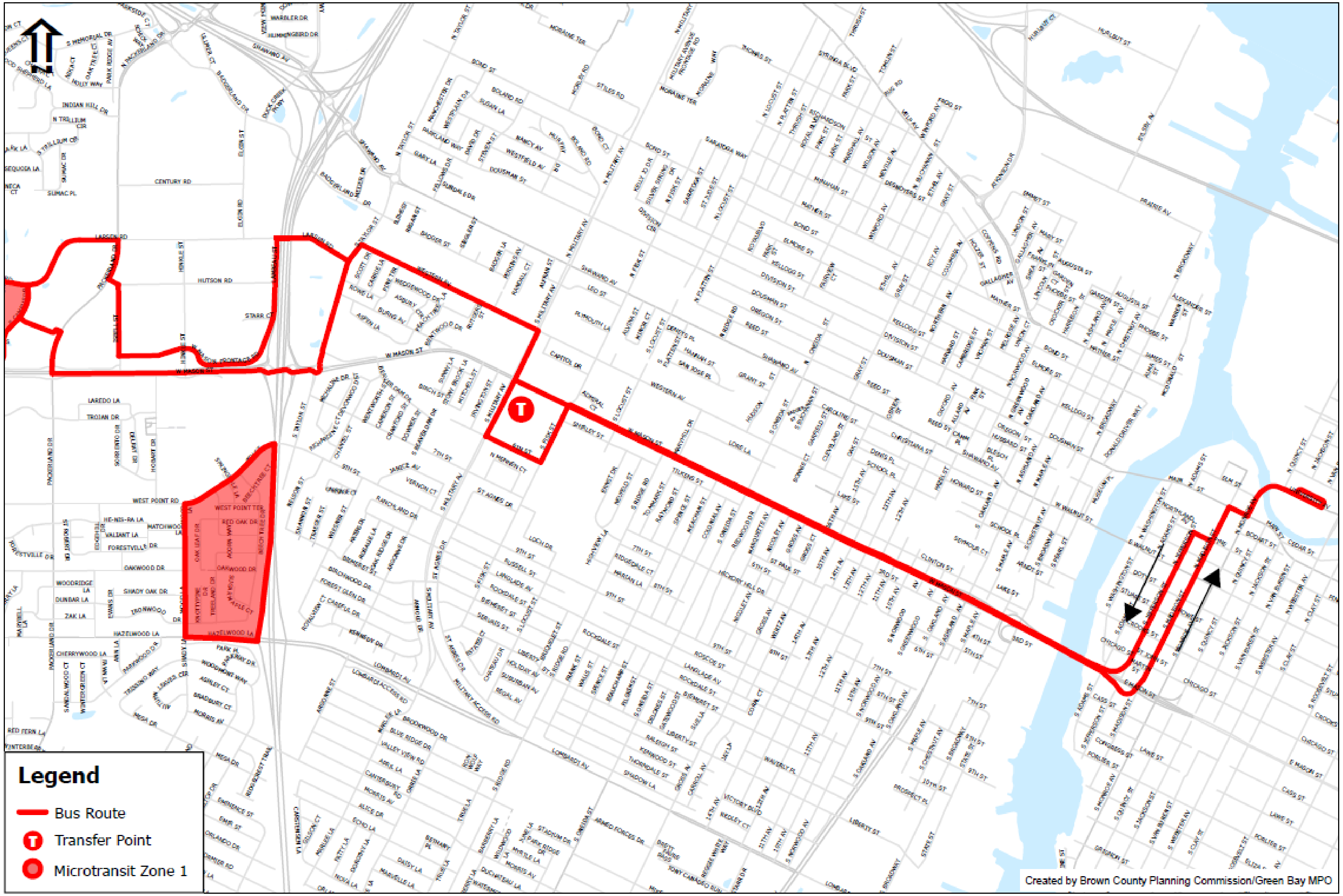
Proposed Route 3 - Silver



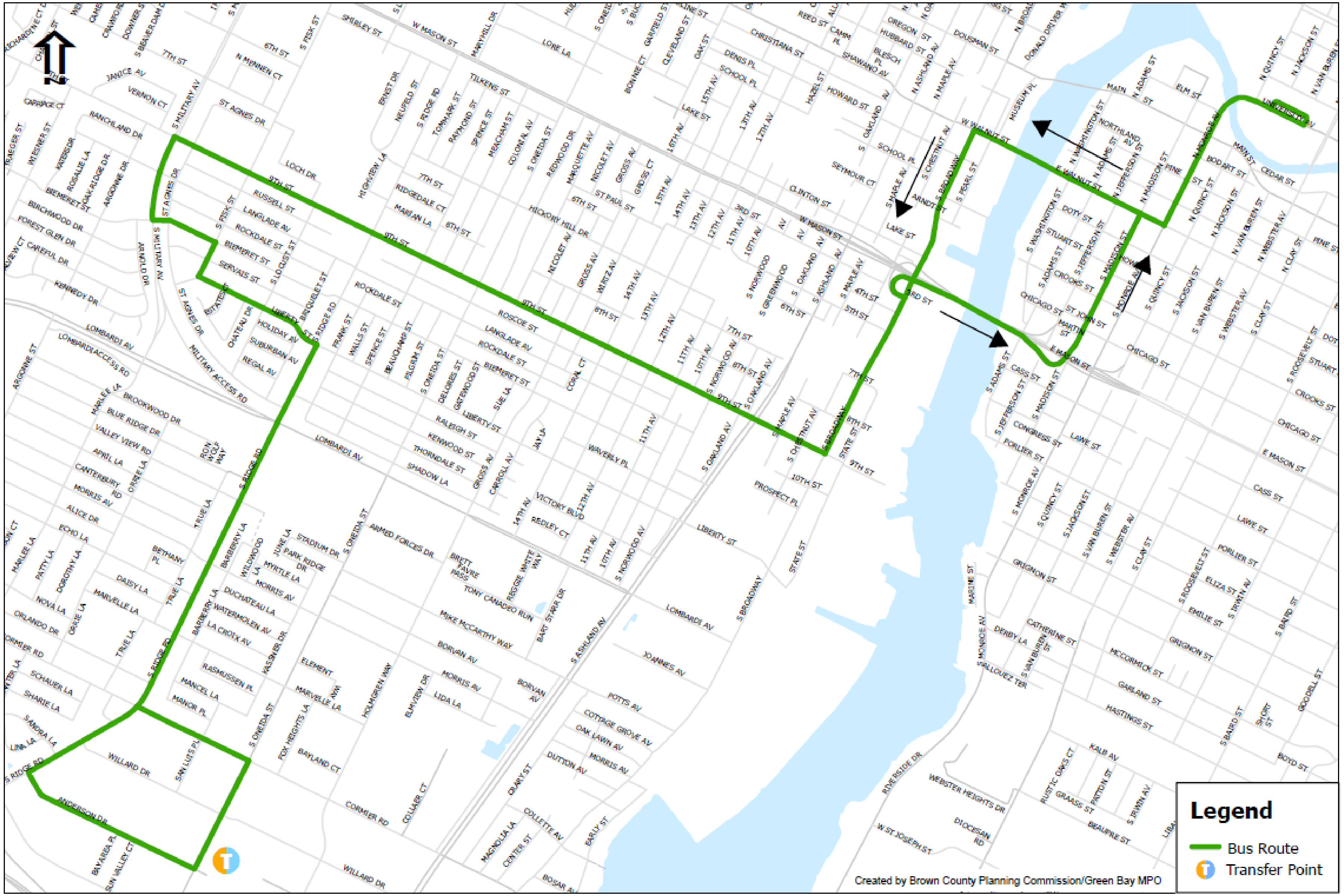
Proposed Route 4 - Blue



Proposed Route 6 - Red

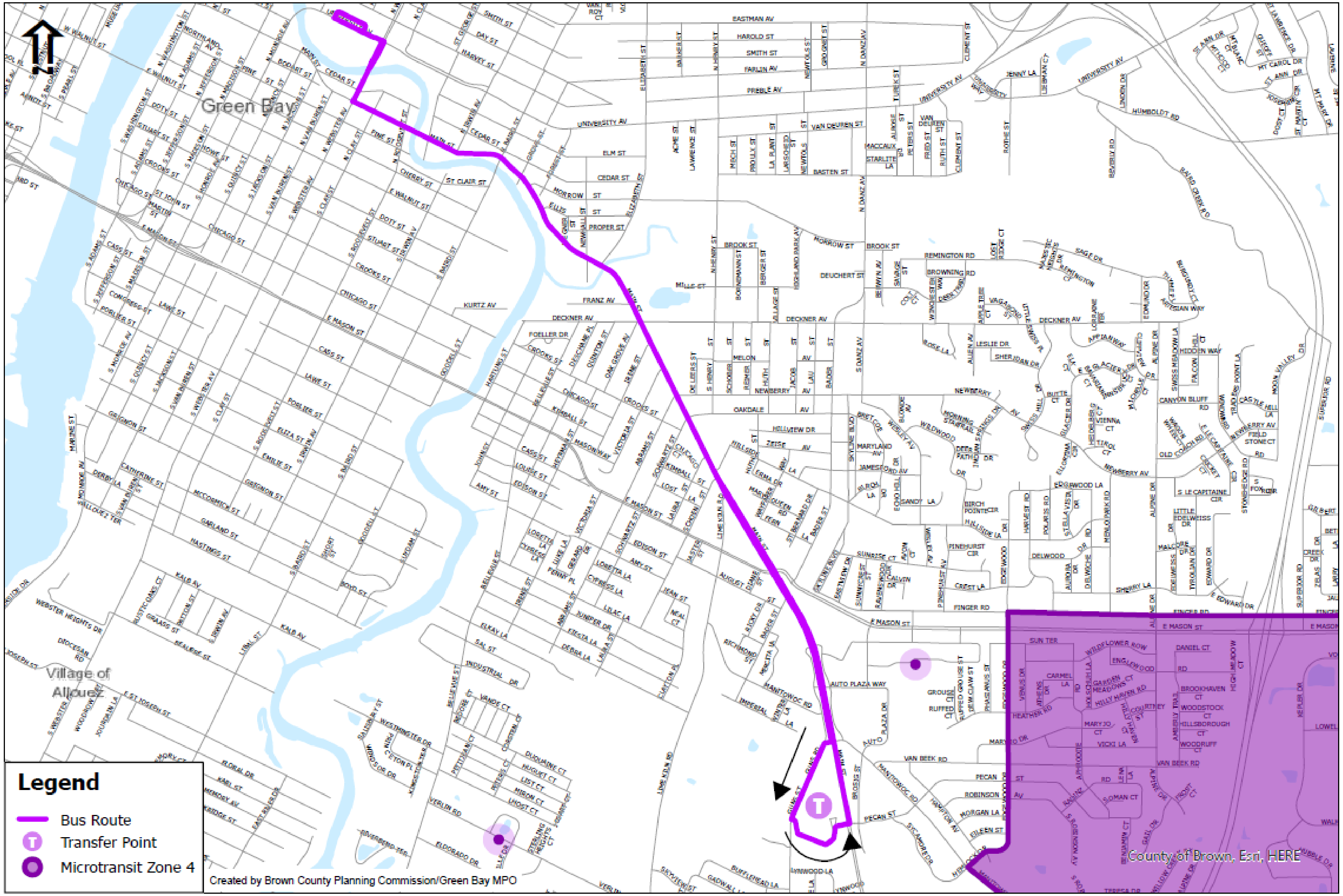


Proposed Route 8 - Green

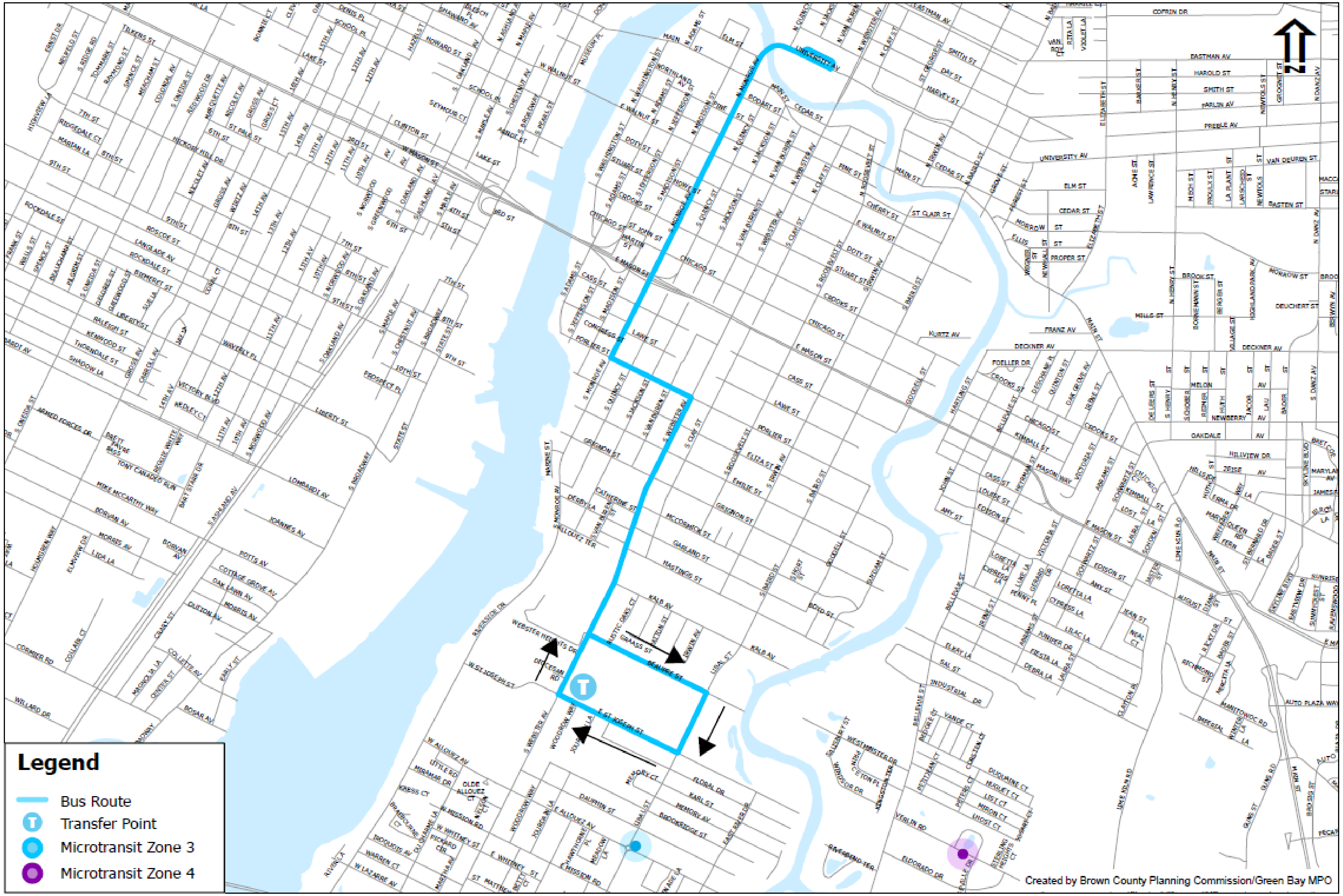


Proposed Route 9 - Gold

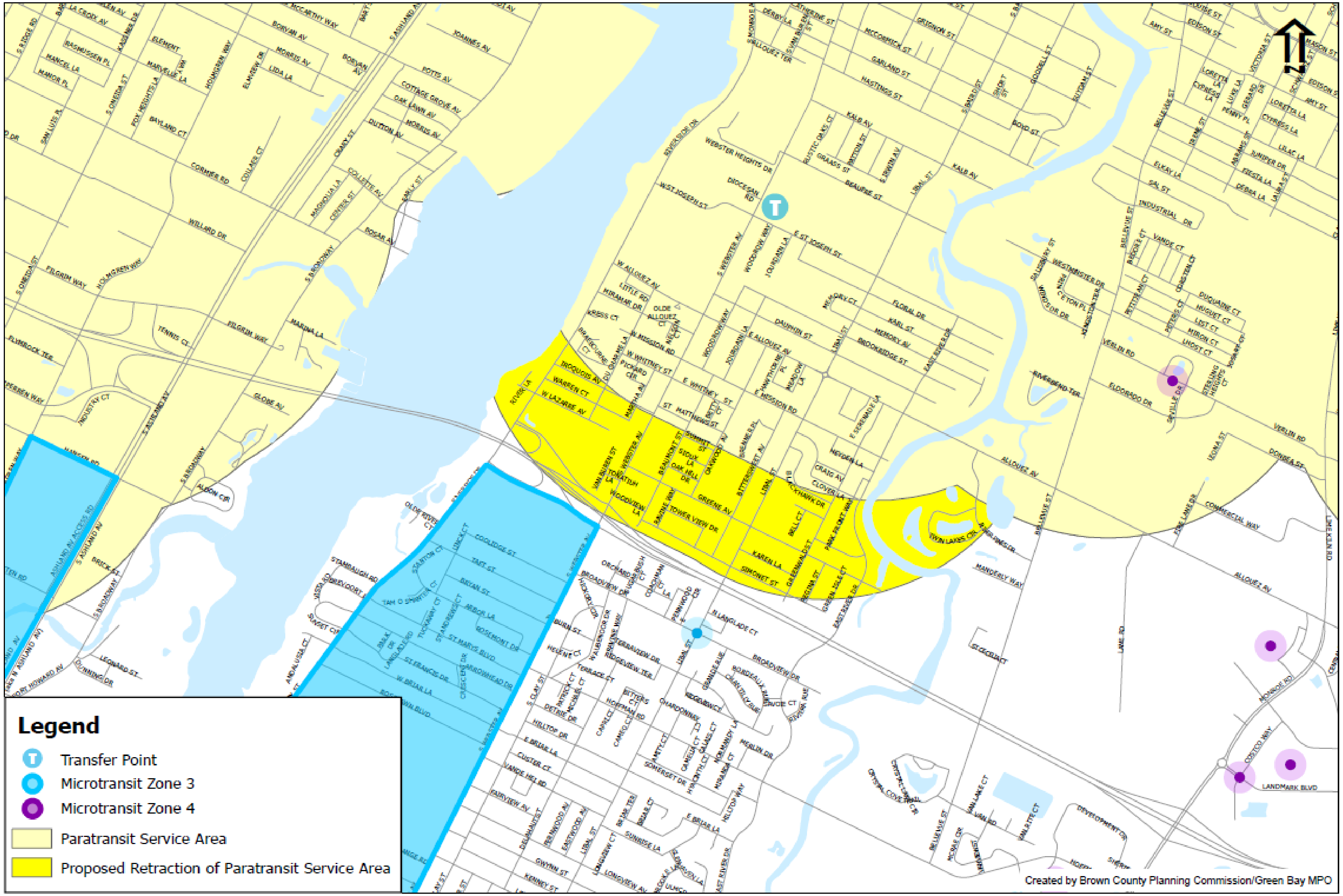
Proposed Route 10 - Plum



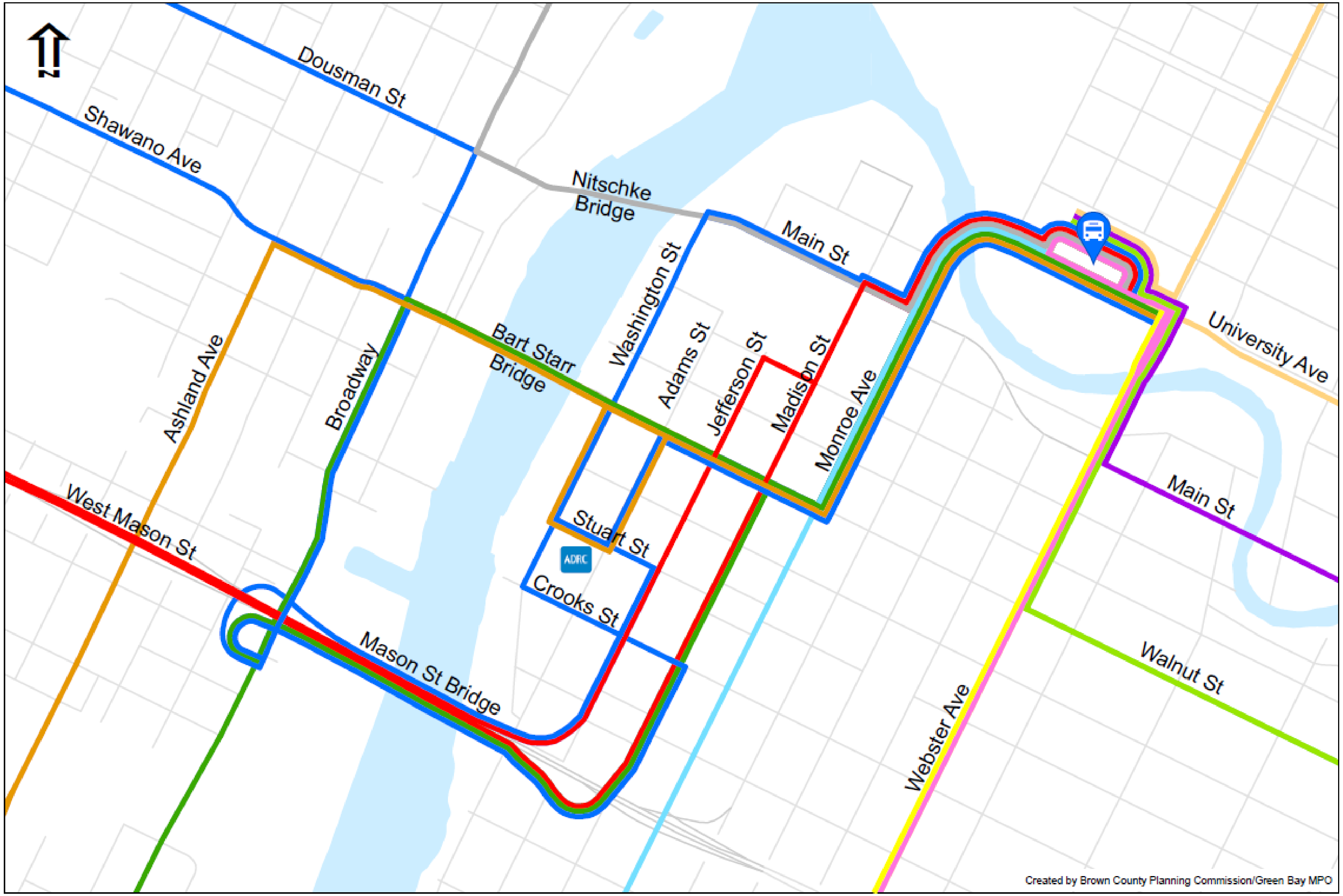
Proposed Route 11 - Sky



Proposed Retraction of Paratransit Service Area



Downtown Bus Routes



Written comments can be emailed to:

Patricia.Kiewiz@greenbaywi.gov

or mailed to:

Green Bay Metro,
Attn: Public Comment
901 University Ave
Green Bay, WI 54302

Comments must be postmarked on or before 4/13/2024

Questions?

Patricia Kiewiz

From: CArole Phillips <skidogycp@gmail.com>
Sent: Sunday, March 17, 2024 11:47 AM
To: Carole Phillips; Patricia Kiewiz
Subject: Public Meeting

Paratransit route should include all area of Green Bay....should not be restricted so that some doctors and clinics can not be reached
Paratransit should reconsider times for weekends. As it stands they do not have availability to attend church functions and cultural weekend events and programs
There should be an emergency number for immediate contact so anyone who is disabled can speak to a person to solve the situation.
For example, no one should be stranded without any recourse to get home because they need a ramp for mobility
Also they should have acccess to a live person and not an answering machine
To be in an emergency situation and get a repeated message for a couple hours with repeated attempts that got the same message that I should Leave a message and they will call me back in a short time cannot ever happen again. And without a return call they closed the office until Monday. I am speaking for a few of your clients who have experienced the same.
Please have an emergency system in place so we do not have to call police and fire department

We need and appreciate the Paratransit We are grateful but would like to help make it better

Carole Phillips

"Life is not about waiting for the storms to pass...
it's about learning to dance in the rain!"

You can't live a perfect day without doing something for someone who will never be able to repay you.

Report to the
Transit Commission
of the City of Green Bay

Green Bay METRO

MEETING DATE	PREPARED BY
April 17, 2024	

AGENDA ITEM # E.1

Operational Reports

BACKGROUND

Green Bay Metro's staff will present the Commission with the operational reports.

RECOMMENDATION

No action is necessary.

FISCAL IMPACT

ATTACHMENTS

1. 02.Feb Ridership

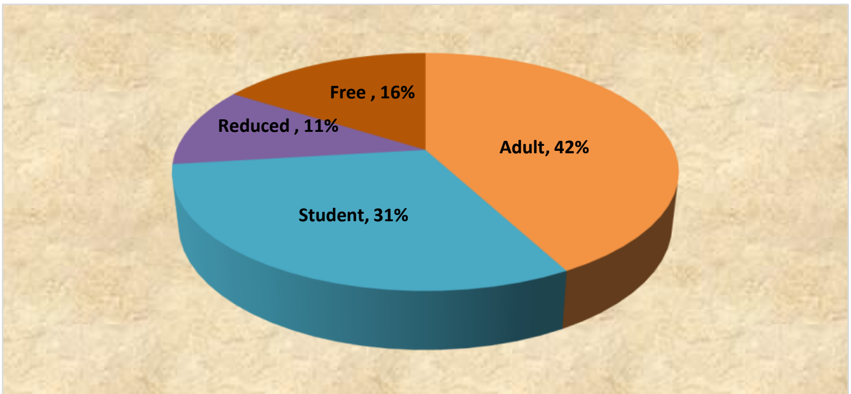
901 University Avenue, Green Bay, Wisconsin 54302
greenbaymetro.org

Fixed Route Ridership

	ADULT	STUDENT	*REDUCED	*FREE	MONTHLY FIXED ROUTE	YTD FIXED ROUTE
February 2023	19,884	17,213	6,984	10,167	54,248	121,780
February 2024	28,100	23,756	8,202	12,576	72,634	141,973
Difference	8,216	6,543	1,218	2,409	18,386	
	41%	38%	17%	24%	34%	

Microtransit On Demand Ridership

	ADULT	STUDENT	*REDUCED	*FREE	MONTHLY ON DEMAND	YTD ON DEMAND
February 2023	3,278	153	160	9	3,600	7,318
February 2024	4,959	501	323	22	5,805	10,877
	1,681	348	163	13	2,205	
	51%	227%	102%	144%	61%	



YTD PASSENGERS
152,850

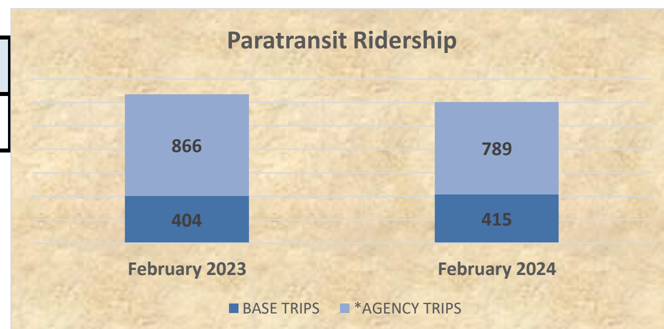
**Reduced fare program is for individuals who are age 65 and older, Medicare recipients, and individuals with qualifying disabilities.*

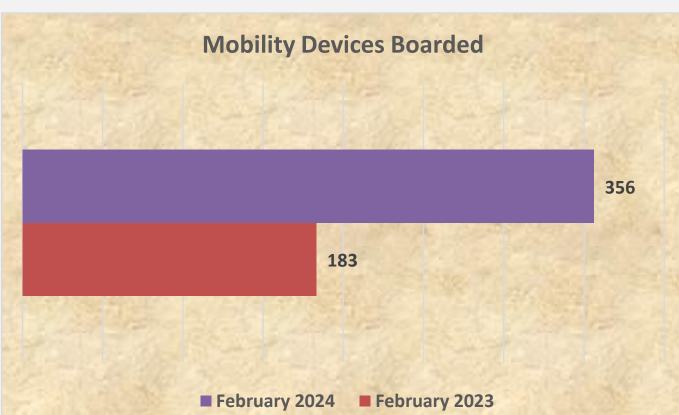
**Free is comprised of game day, children 4 & under, promos, etc.*

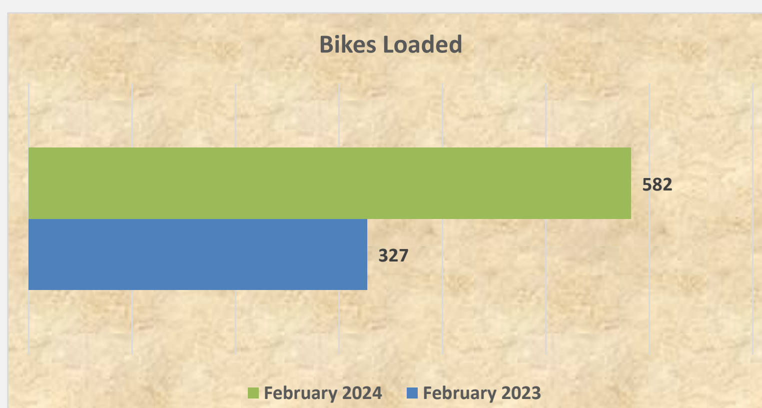
Paratransit Ridership

	BASE TRIPS	*AGENCY TRIPS	TOTAL TRIPS	YTD
February 2023	404	866	1,270	2,621
February 2024	415	789	1,204	2,423
Difference	11	(77)	(66)	
	2.7%	-8.9%	-5.2%	

**Agency Fare includes base fare plus additional cost for expenses that is permitted by 49 CRF 37.131 to social service agencies and other organizations for agency trips (i.e., trips guaranteed to the organization).*







Report to the
Transit Commission
of the City of Green Bay

Green Bay METRO

MEETING DATE	PREPARED BY
April 17, 2024	Patty Kiewiz, Transit Director

AGENDA ITEM # E.2

Financial Reports

BACKGROUND

Green Bay Metro's staff will present the Commission with the financial report for 2024, year to date.

RECOMMENDATION

Receive and place on file.

FISCAL IMPACT

ATTACHMENTS

1. 02.Feb Financials

Green Bay Metro Transit Commission
Financial Report
FEBRUARY 2024

EXPENSES

ACCOUNT DESCRIPTION	2024 Jan-Feb	2023 Jan-Feb	+/-	%	2024 BUDGET	% OF BUDGET
Wages & Salaries	**296,277.91**	**309,796.27**	(13,518)	-4.4%	**2,639,789**	**11.2%**
Fringe Benefits	**160,813.48**	**139,722.28**	21,091	15.1%	**1,546,634**	**10.4%**
Other Employment Expenses	**5,463.36**	**15,065.03**	(9,602)	-63.7%	**81,600**	**6.7%**
Contract Services	**12,107.83**	**13,630.03**	(1,522)	-11.2%	**473,177**	**2.6%**
Materials & Supplies	**69,918.37**	**68,000.86**	1,918	2.8%	**672,991**	**10.4%**
Building & Equip Maintenance	**73,141.75**	**37,426.03**	35,716	95.4%	**246,900**	**29.6%**
Utilities	**37,532.43**	**23,175.73**	14,357	61.9%	**220,002**	**17.1%**
Insurance	**126,729.00**	**137,321.00**	(10,592)	-7.7%	**166,207**	**76.2%**
Miscellaneous	**19.60**	**19.60**	-	0.0%	**250**	**7.8%**
Paratransit Services	**48,557.03**	**53,940.34**	(5,383)	-10.0%	**705,817**	**6.9%**
Microtransit Services	**144,167.23**	**14,984.39**	129,183	862.1%	**2,488,935**	**5.8%**
Subrecipient Expenses	**-**	**-**	-	0.0%	**-**	**0.0%**
TOTAL	**974,727.99**	**813,081.56**	**161,646**	**19.9%**	**9,242,302**	**10.5%**

REVENUES

ACCOUNT DESCRIPTION	2024 Jan-Feb	2023 Jan-Feb	+/-	%	ORIGINAL BUDGET 2023 BUDGET	% OF BUDGET
Federal Operating Asst	**-**	**-**	-	0.0%	**2,840,609**	**0.0%**
State Operating Asst	**-**	**-**	-	0.0%	**2,726,479**	**0.0%**
Other Local Municipalities	**103,616.45**	**104,358.50**	(742)	-0.7%	**550,930**	**18.8%**
Green Bay	**216,666.66**	**208,000.00**	8,667	4.2%	**1,708,675**	**12.7%**
Farebox Revenue-Fixed Route	**66,920.84**	**77,929.61**	(11,009)	-14.1%	**775,000**	**8.6%**
Farebox Revenue-Paratransit	**33,236.00**	**36,951.00**	(3,715)	-10.1%	**292,600**	**11.4%**
Farebox Revenue-Microtransit	**3,131.00**	**3,775.00**	(644)	-17.1%	**-**	**0.0%**
College Program Fares	**-**	**-**	-	0.0%	**-**	**0.0%**
TMI Refund	**-**	**-**	-	0%	**-**	**0.0%**
Non-Transportation Revenue	**7,180.33**	**11,743.81**	(4,563)	-38.9%	**9,101**	**78.9%**
State Fuel Refund	**3,736.30**	**2,874.49**	862	30.0%	**-**	**0.0%**
Advertising	**13,370.68**	**14,405.48**	(1,035)	-7.2%	**100,000**	**13.4%**
Intercity Bus Commissions	**1,000.00**	**1,431.84**	(432)	-30.2%	**6,000**	**16.7%**
Partnership Contributions	**5,404.00**	**5,404.00**	-	0.0%	**232,908**	**2.3%**
TOTAL	**454,262.26**	**466,873.73**	**(12,611)**	**-2.7%**	**9,242,302**	**4.9%**

KEY PERFORMANCE INDICATORS (KPI)

Operating Days	51	50	1.0	2.0%	308
Revenue Miles	111,184	106,599	4,585	4.3%	693,821
Revenue Hours	7,415	6,959	457	6.6%	45,838
Unlinked Passenger Trips	141,973	121,780	20,193	16.6%	910,060
Revenue / Cost	**46.6%**	**57.4%**			100%
Farebox Revenue / Mile	0.60	0.73	(0.13)	-17.7%	1.12
Farebox Revenue / Pass Trip	0.47	0.64	(0.17)	-26.3%	0.85
Farebox Revenue / Hour	9.02	11.20	(2.17)	-19.4%	16.91
Passenger / Mile	1.28	1.14	0.13	11.8%	1.31
Cost / Mile	7.03	6.98	0.05	0.8%	8.72
Cost / Passenger Trip	5.51	6.11	(0.60)	-9.9%	6.65

*Insurance is [NET] TMI
**Diesel fuel is included in materials and supplies subtotal.

Report to the
Transit Commission
of the City of Green Bay

Green Bay METRO

MEETING DATE	PREPARED BY
April 17, 2024	Patty Kiewiz, Transit Director

AGENDA ITEM # E.3

Director's Report

BACKGROUND

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

RECOMMENDATION

No action is necessary.

FISCAL IMPACT

ATTACHMENTS

None