



BACTS Non-Profit Board Meeting

February 16th, 2021

9:30 AM

ZOOM Meeting

Agenda

1) BACTS Financial Policies and Procedures (Attachment 1)

Staff have completed a full review and update of the current Accounting Policies and Procedures Manual.

Proposed Action: Adopt the BACTS Financial Policies and Procedures (Attachment 1)

Policy Committee Meeting

February 16th, 2021

9:35 AM

ZOOM Meeting

Agenda

1) Call to Order

2) Public Comment

Members of the public in attendance of today's meeting have an opportunity to provide public comment on today's agenda items.

**3) Approval of January 19th, 2021 BACTS Policy Committee Meeting Minutes
(Attachment A)**

4) Staff Report (Attachment B)

5) Odlin Road/Route 2 Transportation Study Recommendations

Staff Report

As part of the 2020-2021 Unified Planning Work Program (UPWP) the Oldin Road/Route 2/I-395 intersection was selected for a transportation study. In July 2020, BACTS selected

J.W.Sewall to complete the 6 month study. Today, the BACTS Policy Committee will be presented with the report findings and recommendations. Click [here](#) to access the final report.

Proposed Action: Presentation and Discussion

6) Unified Planning Work Program Budget (Attachment C)

Staff Report

Staff will provide the Policy Committee an update on the status of the 2020 / 2021 UPWP Budget.

Proposed Action: For discussion only

7) BACTS' 2020-2021 Unified Planning Work Program Projected Budget Balances

Staff Report

Staff has analyzed the current UPWP budget trends, and is forecasting approximately \$50,000 of unallocated funds remaining in the 2020-2021 UPWP. UPWP funds can not be carried forward to the next UPWP contract, they must be allocated prior to the end of the calendar year. BACTS Executive Committee discussed potential uses for the projected unallocated funds, recommending to use the funds on a BACTS region signal assessment. The study will include an overall signal assessment, assessment of signal equipment, and develop a program for signal improvements and maintenance. BACTS staff will develop a Request for Proposals to invite firms to submit proposals for the regional signal assessment.

Proposed Action: Approve allocation of \$30,000 from the 2020-2021 Unified Planning Work Program to conduct the BACTS regional signal assessment.

8) 2022-2023 Unified Planning Work Plan Studies

Staff Report

Staff has begun scoping the 2021-2022 Unified Planning Work Program. For the upcoming UPWP a significant proportion of our FHWA planning funds will be appropriated to the update to our Metropolitan Transportation Plan. The Executive Committee discussed allocating FHWA funds for a BACTS regional collector road assessment. BACTS also receives FTA planning funds. Staff is recommending allocating those funds for the next planning phase of the Bus Stop Designations, as well as allocating FTA funds for assisting with capital planning for transit in the region. Today, the Policy Committee will discuss other study needs in the region for funding consideration with either FHWA or FTA funding. The final studies will be approved by the Policy Committee prior to finalizing the 2021-2022 UPWP.

Proposed Action: Approve studies for staff to prepare scopes and budgets for consideration in the 2021-2022 Unified Planning Work Plan.

9) Transit Updates

- a. Transit Committee Report- The BACTS Transit Committee met on February 3rd, 2021. Attached is a full report from that committee meeting. (Attachment D)
- b. Staff and The Community Connector will provide updates on transit studies, operations, or other transit related items.

Proposed Action: For discussion only

10) Project Updates

Members will provide updates on BACTS funded construction projects in the region.

Proposed Action: For discussion only

11) MaineDOT Report

MaineDOT staff will provide an update on any MaineDOT projects, policies, or plans.

Proposed Action: For discussion only

12) Other Business

Discussion of other items not on today's agenda.

13) Upcoming Meetings

Policy Committee – March 16th, 2021

Municipal Partners Transit Committee – May 5th, 2021



Bangor Area Comprehensive Transportation System

Financial Policies and Procedures Manual

**Approved:
September 17, 2013**

Suggested Revisions - February 2021

*Yellow highlights are changes per Executive Committee
suggestions 02/02/2021

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INTRODUCTION

This manual outlines basic accounting, and financial control policies and procedures designed to protect and secure Bangor Area Comprehensive Transportation System (BACTS), ensure the maintenance of accurate records of financial activities, and ensure compliance with governmental and private funding source reporting requirements.

RESPONSIBILITIES

- The BACTS Board sets the overall strategic direction and approves BACTS policies and procedures.
- The Executive Director has responsibility for all operations and activities, including financial management.
- Exceptions to these policies may be made on an individual basis, as necessary, with the approval of the Executive Director.
- The Executive Director is responsible to the BACTS Board for all financial operations.
- The Office Coordinator is responsible to the Executive Director for duties as assigned.

GENERAL POLICIES

- Current job descriptions are maintained for all staff members indicating their duties and responsibilities.
- There are internal controls in place to ensure proper separation of financial duties and responsibilities so that no staff member has sole control over cash receipts, payroll, bank reconciliations, accounts payable or other accounting functions.
- Financial Procedures are reviewed annually by the Executive Director.
- Separate general ledger accounts are maintained as required by funding source regulations.
- Accounting forms and timesheets are typewritten or completed in ink. Whiteout or correction tape is not to be used.
- Passwords must comply with organizational standards. They are to be treated confidentially and are not shared with other staff. Policies may be established requiring the expiration of passwords where appropriate.

A. Compliance with External Policies

BACTS's financial policies and procedures are consistent with:

- Generally Accepted Accounting Principles (GAAP)
- Maine Uniform Accounting and Auditing Practices for Community Agencies
- OMB Circular A-110 "Uniform Administrative Requirements for Grants and Agreements with Institutions of Higher Education, Hospitals and other Non-Profit Organizations".
- OMB Circular A-122 "Cost Principles for Non-Profit Organizations"
- Single Audit (Previously known as OMB Circular A-133 "Audits of States, Local Governments, and Non-Profit Organizations").

B. Security and Access

To ensure that only authorized staff can access the financial, personnel, payroll, computer, and on-line or paper records of the organization:

- Security and access is determined by the Office Coordinator.
- Access to computer or on-line systems for accounting, personnel, payroll, and online banking is controlled by a password protected Quickbooks file. All paper files are locked in a filing cabinet behind the Office Coordinators desk. Within each system, access permission is set to allow the appropriate level of access depending on staff positions and job duties while ensuring proper segregation of duties.
- Upon separation of a staff member, the password is immediately updated to prohibit any unauthorized activities or entries and keys to BACTS's office(s) are returned.

OVERVIEW OF BACTS ACCOUNTING SYSTEM

The financial records of BACTS are maintained on QuickBooks using the accrual basis of accounting. Access to the accounting system is controlled to maintain the reliability and integrity of the data. The Executive Director has full access to the entire system including setup and administration.

A. Data Backup

Backup is done weekly to assure that the data is secure and will not be lost in the event of a computer failure. Accounting and auditing records are retained for a minimum of three years, in compliance with State record retention policies.

B. Cash Received

The funds received policies and procedures ensure that all in-coming funds are properly recorded and safeguarded through separation of duties and proper documentation. The Executive Director designates which staff is authorized to collect in-coming funds.

C. Cash Disbursed

Specialized procedures govern check writing procedures. Only the Executive Director, Policy Committee Treasurer, or Policy Committee Chair may authorize the issuance of checks. Access to blank checks is limited to the Office Coordinator and the Executive Director. The Office Coordinator is responsible for printing checks and check signing authority is limited to the Executive Director, Policy Committee Chair, or Policy Committee Treasurer signing the checks.

D. Payroll System

Payroll data is maintained on-line and transmitted to the payroll service for processing. The payroll service is responsible for tax payments and reports. The Office Coordinator verifies the payments at the end of each month by analyzing the payroll service reports and the bank statement.

DETAILED ACCOUNTING PROCEDURES

A. Cash Received

- Mail is to be opened promptly and distributed by the Office Coordinator.
- When checks are received (i.e. when local portions are received from member municipalities annually for the UPWP, or other physical checks for contract reimbursements), this mail is handed, unopened to the Executive Director by the Office Coordinator. The Executive Director marks either the stub or envelope with the date received and signs. The Executive Director then hands the opened envelope and check to the Office Coordinator. The Office Coordinator enters the check into the Cash Receipts Log (retained in the finance filing cabinet), enters the check into QuickBooks and then either mobile deposits the check OR retains the check in a locked cabinet with access restricted to the Executive Director and Office Coordinator until the checks can be deposited at the bank. Mobile deposit checks are retained in accordance with record retention policies as outlined by the State.
- Receipts for local portions, or other contracts reimbursements paid with physical checks, are emailed from the Executive Director to the applicable recipient. The Office Coordinator is CC'd on this email. The email is printed and filed with other supporting documentation.
- The Office Coordinator verifies the checks and cash to documentation received, makes copy of checks and prepares deposit for delivery to bank, when not utilizing mobile deposit
- The Executive Director takes the deposits to the bank, when applicable.
- Bank confirmations are delivered to the Office Coordinator to attach to supporting documentation. The deposit is entered into the accounting system by the Office Coordinator, and then filed in chronological order into a Cash Receipts file/folder for the month.
- At the end of the month, the Office Coordinator totals each column of the Cash Receipts log verifying that all bank account totals add up to total funds received for the month and then includes a copy of these logs in the monthly bank reconciliation packet, to be reviewed and approved by the Executive Director.

B. Cash Disbursements

The cash disbursement policies and procedures are designed to ensure that disbursements are properly made based on adequate documentation and proper authorization.

1. Approvals and Authorization

- The Executive Director will authorize all expenditures, including but not limited to; contracts for services, leases for space or equipment, general purchases, items for reimbursement and, all credit card expenses.
- Authorization for expenditures may be delegated. Delegation of expenditure authority will be in writing and approved by the Executive Director.
 - o The Office Coordinator may make necessary and regular (i.e. monthly bills or other expenses that occur on a regular basis) cash

disbursements for amounts less than \$250 without prior approval. These items are to have proper supporting documentation included in the monthly bank reconciliation for the Executive Directors review.

a. Invoices / Statements

- Payment for supplies or services will be made based on invoices, if invoices are not available statements will be used as deemed necessary.
- Invoices received directly by Project Managers are to be signed and coded to the proper project. The Project Manager then gives the signed and coded invoice to the Executive Director for review. The Executive Director signs the invoice and checks the coding. The signed and coded invoice is then given to the Office Coordinator for processing.
- The Executive Director will review all other invoices for accuracy and will code the invoice with the appropriate cost class(es) account number and forward it to the Office Coordinator for payment.
- By approving an invoice, the Executive Director indicates that they have reviewed the invoice and authorize a check.

2. Missing Invoices

In the event that an invoice for services or supplies is lost, a memo explaining the expense and detailing the cost is submitted for approval by the Executive Director. This memo is to be included in the monthly bank reconciliation packet.

3. Vendor Documentation

All vendors must submit an IRS Form W-9 Request for Taxpayer Identification and Certification or equivalent to the Office Coordinator, prior to payment. A determination is made by the Office Coordinator on the need to file an annual IRS Form 1099-Misc. on payments made to vendors. Form W-9's should be mailed to all current vendors each year prior to Form 1099 preparation to assure information is current.

4. Check Writing and Signing Procedures

- Checks are processed weekly or as needed.
- Checks are printed by the Office Coordinator and signed by the Executive Director, Policy Committee Chair or Policy Committee Treasurer.
- Checks are not to be post dated, signed blank, or made out to cash.
- Checks are printed on pre numbered blank checks with three parts, the actual check, and two 'stubs'. The check and one of the 'stubs' are sent to the applicable vendor. The second 'stub' is retained and attached to supporting documentation.
- Checks greater than \$5,000, for non directly reimbursable expenses (i.e. items included on monthly DOT invoices) require two signatures.
- Checks made out to the Executive Director must be signed by another authorized signer (The Policy Committee Chair or Policy Committee Treasurer).
- The Office Coordinator does not have check signing authority.

5. Electronic Payment and Transfers

These procedures ensure that unauthorized transfers will not be made. Procedures may vary based on the system of the banking institution.

- Required documentation for all transfers is the same as for invoices.
- Electronic banking allows wire transfers, electronic transfers, stop payments on checks, and account balance inquiries be initiated and completed via computer or telephone.
- Wire transfers, electronic transfers, and stop payments cannot be set up and approved by the same person. Note - approval for monthly bills paid with electronic transfers occurs during the Executive Director's review of the bank reconciliation packet prepared by the Office Coordinator. Proper documentation and support are to be included in this packet.
- Password security is set to allow wire transfers, electronic transfers, and stop payments to be set up by staff designated by the Executive Director.
- Transfers can only be approved and sent by the Executive Director and can only be transferred between BACTS accounts.
- Electronic transfers to and from the Investment Account and/or the Business Loan account are to be approved by the Executive Director and completed by the Office Coordinator. Records of these transfers are to include authorization signatures from the Executive Director and any other supporting documentation deemed necessary.

C. Purchasing

1. Leases

- Only the Executive Director can sign lease agreements.
- Copies of all leases will be maintained by the Office Coordinator.

2. Consultant/Contract Services

- The Executive Director will review and approve proposed contracts for administrative purposes.
- Consideration is made regarding in-house capabilities to accomplish services before contracting for them.
- Written contracts clearly defining work to be performed is maintained for each consultant and contract services by the Office Coordinator.
- The qualifications and reasonable charges for fees are considered in hiring consultants and proof of insurance and Form W-9, at minimum, will be required.
- Requests for Proposals will be issued in accordance with the Maine Department of Transportation selection process as outlined in the latest Maine DOT Municipal Planning Organization Guide for any contract that will be directly invoiced and has federal dollars involved.

3. Furniture and Equipment

All furniture and equipment purchases must be pre-approved by the Executive Director. Equipment exceeding \$2,500 must have board approval.

D. Payroll

These procedures are designed to assure that payroll is based on proper authorization and required documentation, is paid at the approved rate, is only paid to actual employees, and to assure proper and timely reporting is made to federal, state, and local taxing authorities.

BACTS uses Bangor Payroll for payroll processing.

1. Payroll Processing and Timesheets

- BACTS payroll is processed on a bi-weekly basis. Pay periods are Sunday through Saturday. Pay dates are every other Thursday (unless they fall on a day when the Federal Reserve is closed, then they are the day before or after).
- Payroll is based on time sheets completed by employees and approved by supervisors. Each time sheet reflects the cost classes to which the employees' time is charged.
- Time sheets will reflect the use of sick, vacation, or other leave time, if applicable.
- Overtime for non exempt employees requires prior approval of the employee's supervisor.
- Time sheets must include the employees signature and date of authorization. Timesheets are then sent to the Executive Director for review and approval. The Executive Director then signs the time sheet. The Executive Director submits their time sheet to the Policy Committee Chair for approval. The Policy Committee Chair reviews the time sheet, signs and dates it, and returns to the Executive Director. Timesheets are filed in the appropriate folder.
- New hires and salary and/or benefit changes must be approved by the Executive Director. A Personnel Change Form authorizing the salary, wages, and employee position is completed by the Office Coordinator, signed by the Executive Director, and forwarded to the Office Coordinator for processing.
- Payroll records are maintained by the Office Coordinator in a confidential manner. Files must be in locked cabinets with access limited to designated personnel.
- Documents that verify tax withholding and authorize other deductions such as health insurance premiums or voluntary contributions are filed in the payroll files by the Office Coordinator. A separate file contains the I-9 forms for each current employee and is maintained by the Office Coordinator.

2. Payroll Payment

- The Office Coordinator will check each time sheet for computational errors.
- For salaried staff, computation of partial pay periods will be based on the percentage of the pay period worked based off of a 40 hour work week.
- Payroll is submitted electronically to the payroll service by the Office Coordinator.

- The Office Coordinator receives the payroll reports and check stubs directly from the payroll service, via a secure email, and assures that all of the checks are for actual employees or other required payments (i.e. garnishments) are correct.
- Paychecks are directly deposited to the employees' bank accounts.
- An electronic transfer of funds to cover payroll is made to the payroll service by BACTS's bank at the request of the payroll service.
- BACTS Office Coordinator verifies the fund transfer against the submitted payroll information.
- Payroll tax deposits are made by the payroll service. Reports are reviewed by the Office Coordinator to verify the accuracy of the deposits.
- Monthly payroll expenditures by cost class are entered into the General Ledger by Office Coordinator

E. Bank Accounts

The BACTS Board may delegate by resolution the authority for the board Chair and Treasurer to establish bank accounts and set signatory authority.

Bank accounts are established to meet the needs of the organization for separation of funds and the specific requirements of funding sources. All accounts are established to maximize the use and earnings of cash.

- A complete listing of all accounts and the account numbers shall be maintained by the Office Coordinator.
- The Office Coordinator and Executive Director have access to online banking.
- Bank Reconciliations for each account are completed monthly by the Office Coordinator. Reconciliation packets are to include all applicable supporting documentation deemed necessary for all expenses noted on the bank statement.
- Reconciled bank statements and packets are reviewed by the Executive Director or designee monthly.
- Outstanding checks more than 90 days old are investigated and stop payments issued as required. Replacement checks are reissued after appropriate documentation has been collected.

F. Accounts Receivable

For each grant, contract, loan or other agreement, the Executive Director will designate the staff responsible for preparation of invoices, payment requests, or reports necessary to secure payment to BACTS. The following procedures ensure that all requests for funds are properly recorded and tracked.

- Generally, the Office Coordinator processes invoices to partner agencies, with copies retained on file.
- Billings to funding agencies are entered as revenue/receivable when sent out to the agencies.
- Aged receivables are reviewed by the Executive Director.

- Write-offs of uncollectible receivables must be approved by the Executive Director and documented through the general journal entry for each write-off.
- Accounts receivable are reviewed by the Executive Director and Office Coordinator annually to ensure that receivables have a reasonable expectation of being collected and any necessary steps are taken to ensure collection. If there is no reasonable expectation of collection, a decision is made on what action to take.

OTHER FINANCIAL SAFEGUARDS

A. Personnel Records System

Access to the personnel records system is controlled to assure the confidentiality, privacy, and appropriate access to records and reliability of data. Access is limited to the Office Coordinator.

Paper personnel files are maintained in locked file cabinets. The files contain all personnel related information in sections, including *employee selection documents* (resume, application, transcripts, test results, offer letter, etc.), *employee performance documents* (evaluations, letters of recognition, and disciplinary actions), *employee development* (completion of training certificates, education records, specialized licenses), and *miscellaneous data* (employee handbook receipt, requests to inspect personnel file, leave of absence requests, attendance records, letter of resignation, termination records and other employment related documents). Additionally, one file containing all Form I-9's for current employees eligible to work in the United States is maintained. Access is controlled by the Office Coordinator.

B. Credit Card

BACTS authorizes credit cards for the Executive Director for the purpose of facilitating business purchases including business travel that is not easily handled through normal disbursement processing. Due to the potential for theft, misuse, and auditing problems, use of BACTS's credit card is monitored carefully. The Office Coordinator makes purchases after receiving authorization from the Executive Director. All receipts / invoices are retained and the credit card is reconciled on a monthly basis. The reconciliation is performed by the Office Coordinator and a packet is provided with the reconciliation and all supporting documentation including the credit card statement. The Executive Director reviews this packet. The Office Coordinator files this and retains in accordance with record retention policies.

- The Executive Director is given instruction when they receive the card designed to ensure that the cards are used for BACTS business only and to protect against misuse and theft and must sign a declaration of their understanding.
- The Office Coordinator must be notified immediately if a card is lost or stolen. If the Office Coordinator is unavailable, the Policy Committee Chair, or other designee will be contacted.

- Credit cards for the Executive Director who resigns or is terminated are canceled immediately by the Policy Committee Chair.

C. Employee Benefits

These procedures are designed to ensure that employees receive the appropriate benefits as specified in the Personnel Policies and Procedures Handbook. **Note - Employment contracts supersede any of the items listed in this section or outlined in the Personnel Policies and Procedures Handbook.**

1. Employee Leave - Vacation and Sick Leave

- Employee balances are maintained by the Office Coordinator based on data submitted.
- BACTS's liability for accrued leave is fully funded. Upon separation an employee will be paid out for all accrued vacation time as of the date of termination..
- Sick leave is not funded. There is no liability for payment to an employee for accrued sick leave when an employee leaves BACTS employment.

2. Retirement

BACTS has a SIMPLE IRA plan for employees. **The BACTS Board determines the percentage of matching contributions at the BACTS annual Board Meeting.**

- Employer contributions are transmitted to the Designated Financial Institution (DFI) by the due date of the Employer's tax return.
- Salary deferrals to the plan will be transmitted with each payroll. Written employee authorization is required before salary deferrals are deducted and sent to the DFI. Employees must re-elect these directives on an annual basis during the "Open Enrollment" period, if any changes are noted.

D. Travel

Travel policies and procedures assure that all travel costs are pre-authorized, documented, and are consistent with applicable regulations.

1. Mileage Reimbursement

- The reimbursement rate for privately owned vehicles is the rate paid by State agencies for the use of private vehicles.
- Expense forms must be completed and signed by the employee, approved by the supervisor, and submitted to the Office Coordinator. If mileage is related to a specific cost class, this is to be noted on the reimbursement form with detail provided as requested for reimbursement related purposes. Reimbursement for mileage expenses are made along with other vendor payments.
- Mileage Reimbursement records are maintained by the Office Coordinator.
- Employees are required to have proof of auto insurance on file with the Office Coordinator. Employees will not be reimbursed for mileage unless proof of insurance is on file for the period in which mileage is incurred.

2. Travel Out of Service Area

- Travel out of the state must be pre-approved by the Executive Director or other designee.
- The following expenses are to be paid with the BACTS credit card (whenever possible); hotels, flights, other modes of transportation.
 - Staff are to communicate travel plans with the Office Coordinator. The Office Coordinator will book applicable modes of transportation (when applicable) as well as hotels whenever possible.
- BACTS will seek a Per Diem reimbursement from MaineDOT for travel related expenses. Maine DOT defines Per Diem as the amount an organization allows an individual to spend while performing their duties in travel status. Rates are set by the Federal Government.
 - Per Diem rates can be found at <http://www.gsa.gov/portal/category/21287>
 - All staff who are traveling are expected to remain under the Per Diem allotment, any amount exceeding this figure will not be reimbursed unless deemed an extraordinary circumstance.
 - a. In the case of an extraordinary circumstance, the Executive Director may allow for direct reimbursement for approved expenses, this will be considered on a case by case basis.

E. Allocation of Costs

The purpose of the cost allocation policy is to ensure that all programs are charged their fair share of the costs whose benefits are not readily identifiable with a specific program or funding source but are necessary to the general operation of the organization.

1. Indirect Costs

Indirect costs are those costs that are not attributable to a specific cost class and which generally benefit the organization as a whole, such as employee benefits, rent, and other costs relating to the daily operation of running the organization.

- OMB Circular A122 established the federal requirements for determination of allowable and unallowable direct and indirect costs and the preparation of cost allocation proposals.
- Annually, BACTS has a financial statement review as well as an overhead audit completed to receive the updated indirect cost rate. Once received BACTS submits this information to the State for review and approval on various contracts.

F. Tangible Assets Control

BACTS tangible assets procedures provide for management control of BACTS owned property and documentation of property for potential insurance losses and tax reporting. All property in excess of the established capitalization threshold at the time of original purchase is included in inventory.

- BACTS will maintain property records to reflect tangible assets purchased and includes location, changes, deletions, etc.

- Every year a physical inventory of all tangible assets plus estimates of supplies on hand is completed prior to year end. Any discrepancies are brought to the attention of the Executive Director for appropriate action.
- Equipment to be retired is documented with an explanation for release. The listing of equipment to be retired is authorized by the Executive Director. Any salvage value received is so noted on the records.

1. Fixed Assets

BACTS has established a capitalization threshold of \$2,500 for property expected to benefit the operations of the organization for multiple years to be considered a fixed asset.

- The cost of all property acquired through federal or state funds will be clearly designated on the Statement of Net Position, including depreciation of such assets.
- Property purchased meeting the fixed asset definition is added to the list of assets maintained by Office Coordinator. This list is categorized by type of fixed asset, i.e. buildings, furniture and equipment, etc. and includes the asset number, date of installation, cost including taxes, shipping and installation fees, and life expectancy for depreciation purposes. The useful life of these assets will be determined in accordance with the State Administrative and Accounting Manual - Chapter 30 Section 30.20. A copy of the invoice(s) should be maintained with these asset records until the asset is sold or deleted.

2. Equipment Depreciation

The purpose of depreciation is to recognize the decreased value of the property over time (useful life) and to quantify this 'usage' as an expense to each cost center deriving benefit from its use.

- A fixed asset, as previously defined, is depreciated according to the BACTS Depreciation Policy.
- The Depreciation Policy sets the useful life of property types (Buildings, Capital Assets, Furniture & Equipment, Vehicles, etc.) which may differ from depreciation methods used for income tax purposes.
- Depreciation Schedules are prepared for the full fiscal year utilizing the guidelines of the Depreciation Policy.
- A separate schedule is made for each property/asset type. The schedule is maintained by the Office Coordinator. As depreciable property is purchased, it is added to the depreciation schedule in the month following purchase/installation.
- A recurring journal entry is set up for posting each month, charging the depreciation expense to the appropriate program(s).

G. Financial Reporting

BACTS is required to have at least a reviewed Financial Statement on an annual basis. If BACTS expends \$750,000 or more of Federal Funds in a fiscal year, BACTS is required to have an organization-wide audit on an annual basis in addition to a Single Audit. Periodically, as determined by the Board, a Request for Proposal is sent to audit firms qualified to provide the type of audit that meets BACTS and/or funder requirements. The Audit Committee is responsible for soliciting bids, interviewing firms and making the recommendation to the BACTS Board when selecting the firm to be awarded the engagement contract. Acceptance of the engagement will be evidenced by a signed engagement letter that contains the type of service to be provided, the timeframe for providing the service, the cost for the service including incidental expenses, the term of the engagement and a clause stating "if unanticipated issues arise during the course of the audit that will result in additional fees, the audit firm will notify the Audit Committee for approval prior to incurring additional costs".

The financial statement is reviewed in detail by the Office Coordinator and Executive Director prior to signing. The reviewed financial statements and audited overhead figures are presented to the Policy Committee at the next available monthly meeting.

1. Taxes and Reporting Requirements

- The independent accountant prepares Form 990 "IRS Return of Organization Exempt from Income Tax."

2. Grants and Contracts

Contract and grant documents are reviewed and approved by appropriate program staff, as well as the Office Coordinator, prior to being signed by the Executive Director.

- Per BACTS Bylaws, all grants and contracts entered into for BACTS will be reviewed and approved by the Policy Committee prior to engaging in a new grant / contract.
- The Executive Director will carefully review each award to ensure that BACTS will be in compliance with all financial provisions.
- The Program Coordinator will carefully review each award to ensure that all programmatic provisions will be met.
- Original copies of signed grants and contracts are filed in the contract file with copies to the Office Coordinator, program staff, and Executive Director.
- The Office Manager will assign appropriate general ledger account numbers and customer numbers for each new grant or contract.
- The Office Coordinator will designate the appropriate staff responsible for preparation of reports, payment requests and/or invoices.
- The Office Coordinator will maintain individual contract files containing copies of the grant/contract, any amendments, relevant correspondence regarding the grant/contract, and reports of expenditures or billings.
- A log of all grants/contracts is maintained by the Office Coordinator detailing grant/contract numbers, effective dates, and reporting requirements.

3. Budgets

Budgets provide a standard by which to measure performance, encourage planning, and allocate resources in accordance with funding source requirements. Budgets should use reasonable assumptions of income and expenses. All budget assumptions should be documented to facilitate a thorough analysis and evaluation, not only of the budget, but of the actual revenue and expenditures as they relate to the budget.

- The organization budget is prepared by the Office Coordinator in coordination with the Executive Director.
- A monthly update of the budget is provided to the Policy Committee and is discussed at the monthly meeting.

4. Internal Reporting

Reports assist the BACTS Board, Executive Director, and funders with managing and controlling program activities and financial resources.

- Monthly financial reports, including a revenue and expense report, and balance sheet where appropriate, will be provided to the Executive Director.
- The Office Coordinator will prepare monthly and quarterly reports as required by funding sources.
- The Executive Director will review the reports to the funding sources.
- The Executive Director will sign all reports to funding sources.
- The Office Coordinator will prepare and maintain, on a current basis, a listing of reports and due dates for funding sources.
- It is the responsibility of the Office Coordinator to ensure that all financial reports are submitted on a timely basis.

H. Record Retention

BACTS sets guidelines on the retention of records which will meet the requirements of all federal and state agencies, as well as those of other funding sources.

BACTS will comply with OMB Circular A-110, Attachment C, Retention and Custodial Requirements for Records for all awards received from federal funding. As a general policy BACTS will comply with the State of Maine record retention policy as outlined by the Maine Department of the Secretary of State, Maine State Archives, Local Government Record Retention Schedules (can be found electronically at <https://www.maine.gov/sos/arc/records/local/localschedules.html>).

- Financial records, supporting documents, statistical records, and all other records pertinent to an agreement shall be retained for a period of three years with the following qualifications:
 - a. If any litigation, claim or audit is started before the expiration of the three-year period, the records shall be retained until all litigations, claims or audit findings involving the records have been resolved.
 - b. Records for nonexpendable property acquired with Federal funds shall be retained for three years after its final disposition.

- c. When records are transferred to or maintained by the Federal sponsoring agency, the three-year retention requirement is not applicable to the recipient.
- The retention period starts from the date of the submission of the final expenditure report or, for grants and other agreements that are renewed annually, from the date of the submission of the annual financial status report.
- Recipient organizations should be authorized by the Federal sponsoring agency, if they so desire, to substitute microfilm copies in lieu of the original records.

Record Retention for Accounting Records

Type of Record	Years
Detail Ledger	6
Time Sheets/Travel Vouchers	3
Accounts Payable	6
W-2, Quarterly Reports, etc.	6
Payroll Records	6
Bank Statements, Cancelled Checks	6
Check registers	6
Deposit Data Entries, Journal Entries	6
Corporate Records - Including Audit reports	Indefinitely
Contracts	6 years after completion
Tax Returns	Indefinitely

BACTS will reference the Local Government Record Retention Schedules for any items not included in the chart above and will follow the guidelines as presented.

I. Risk Management and Insurance

In the implementation of the Risk Management Policy, BACTS will insure those risks which BACTS deems appropriate using an insurance professional who is knowledgeable about the market, who understands or is willing to learn about BACTS operations, is an assertive advocate for BACTS's interests, and is organized and responsive to BACTS's needs.



Attachment A
Policy Committee Meeting
January 19th, 2021
ZOOM Meeting

Committee Members	Affiliation
John Theriault	Bangor
Aaron Huotari	Bangor
Ted Trembley	Bangor
Linda Johns	Brewer
Frank Higgins	Brewer
Jeremy Caron	Brewer
Kyle Drexler	Orono
Belle Ryder	Orono
Chris Backman	Orrington
Laurie Linscott	Community Connector
Victor Smith	Hamden
Amy Ryder	Hampden
EJ Roach	Old Town
MaineDOT / FHWA	
John Devin, Darryl Belz, Randall Barrows, Carlos Pena (FHWA)	
Members of the Public	
Erik daSilva(Bicycle Coalition of Maine), Marcia Larkin (Penquis), Steven Richards (Penquis), Stephanie Farrar (Penquis), James Bryce (UMaine)	
BACTS	
Sara Devlin, Connie Reed, Dianne Rice-Hansen, Paige Nadeau	

1) Call to Order

Meeting called to order by John Theriault at 9:30 A.M.

Sara Devlin asked everyone to introduce themselves, due to several members of the public in attendance today as well as some new faces from local members.

2) Public Comment

There were no public comments.

3) Approval of November 17th, 2020 BACTS Policy Committee meeting minutes

Linda Johns motioned to accept the minutes as written, Belle Ryder seconded.

The minutes were accepted unanimously.

4) Staff Report

Staff provided the committee with the monthly staff report.

Sara provided some additional information including;

- RLS has begun their work on the structural analysis, the project manager (Laura Brown) will be reaching out to various members to set up interviews
- Potential Stimulus package related to new administration – Maine DOT is reaching out for listing of 'shovel ready' projects. BACTS is also looking at the option to shift projects that are currently being funded through UPWP funding to Stimulus package funding and allowing BACTS to reprogram projects with their formula funding, if allowed. Sara Devlin requested members emailing her with potential projects, not just FHWA but also FTA as well, including paving, signal inventory, mill and fills, etc.
 - John Theriault inquired regarding large culvert projects, Sara Devlin said that my also qualify.
 - John Devin added further clarification that projects that are ready to go, already designed, etc. are what the department is looking for.
 - Carlos Pena noted that bike/ped projects are also eligible.

Paige requested policy handbooks from member municipalities to aide BACTS in updating their current policy handbook.

Dianne provided an update on current studies;

- Odlin Road study - A virtual public meeting was held in December, public comment period ending January 21st, 2021, BACTS has received one comment so far. Will bring results to the February or March meeting
- Orono – First kick off meeting was held, talking with Sebago, waiting for feedback, will then schedule next advisory meeting, study is progressing.

No additional comments from the committee.

A. Federal Highway and Federal Transit Administration Performance Measures and Targets Federal Highway Administration Performance Measures and Targets

Staff Report

In 2016, the Federal Highway Administration implemented the final rule on the Highway Safety Improvement Program, requiring State DOT's and Metropolitan Planning Organizations to develop safety performance targets, to be published annually. MPOs establish Highway Safety Improvement Program Targets by either:

1. Agreeing to plan and program projects so that they contribute toward the accomplishment of the State DOT safety target(s); or
2. Committing to quantifiable safety targets for the metropolitan planning area.

Staff will provide a brief overview of the development of the Performance Targets and how the MPO will incorporate those targets into our Metropolitan Transportation Plan, Unified Planning Work Program and our Transportation Improvement Program.

B. Federal Transit Administration Performance Measures and Targets

Staff Report

Recipients of public transit funds are required to establish performance targets, develop transit asset management and safety plans, and report on their progress toward achieving targets. An MPO may choose to set new regional transit performance targets more frequently; however, regional transit performance targets are required to be updated with the preparation and submission of the system performance report that is required as part of the MTP. FTA does not currently impose any consequences to MPOs who do not meet performance targets.

At their November meeting, the BACTS Transit Committee voted to recommend to the Policy Committee adoption of the Regional Planning Area Transit Safety Performance Targets calculated as an annual average of the five-year average of peer agencies as presented.

Proposed Action: *Adopt the State Performance Targets and Agree to plan and program projects so that they contribute toward the accomplishment of MaineDOT's PM-1 Safety Performance Targets. Also, adopt Regional Planning Area Transit Safety Performance Targets calculated as an annual average of the five-year average of peer agencies as presented.*

Connie Reed gave a presentation covering FHWA and FTA performance measures.

- Erik daSilva inquired why, Statewide PM-1 Safety Performance Targets, are going up in targets but presentation stated that the trending is going down for fatalities and injuries.
 - Carlos responded increased number of fatalities due to increased speeds, primarily involving bike ped.
 - John Devin said this relates to increased vehicle miles traveled, more vehicles on road make an overall decrease on average.
 - Jim Bryce also added that most New England states are seeing less traffic, so speeds are increasing which is causing increase in fatalities.
- Connie Reed clarified that they are expecting vehicle miles to be increased over 2020 but slightly decreased from 2019.
 - Carlos Pena clarified that they have noticed increased bike ped usage, the state is waiting for numbers, but the trend has been noted nationwide.

Erik daSilva inquired if sidewalks are included in non-interstate pavement figures under PM-2.

- John Theriault asked if that information is included in safety measures.
- Sara Devlin stated that sidewalks aren't included in those requirements but BACTS does include in scoring criteria to ensure they are addressed at a local level.

John Theriault asked if anyone would make a motion to approve the proposed action as written above.

Belle Ryder made a motion to accept, Linda Johns seconded. None opposed, move unanimously.

5) BACTS' 2020-2023 Transportation Improvement Program Amendment (Attachment D and E)

Staff Report

All federally funded projects must be in the State Transportation Improvement Program (STIP) and the Metropolitan Planning Organization's Transportation Improvement Program (TIP) in order to receive federal funding. These projects are located in the BACTS area and are funded with Federal Highway Administration and Federal Transit Administration funds. BACTS must update the TIP when there is a change to any project such as funding increase or a request to add a project to the TIP. These changes must also be reflected in the MaineDOT STIP. MaineDOT must receive the BACTS Policy Committee endorsement when any federally funded project has a major scope change or cost increase or when MaineDOT wishes to add a project to the STIP. All TIP amendments must be posted to the BACTS website for a 10-day public comment period starting January 19, 2021.

MaineDOT is seeking a TIP amendment of the following:

- Amend the current 2020-2023 TIP to include the FHWA and FTA project list proposed for the 2021-2024 TIP. This allows all 2021 projects to be authorized at their current level of funding, with updated information, prior to the 2021-2024 STIP/TIP approval. Included in this TIP amendment is the most recent Errata Sheet which captures changes to the 2021-2024 project list during the approval process. The projects on the errata sheet will be part of the proposed TIP amendment.

Proposed Action: Approve the proposed TIP amendment (the list of projects is included in Attachment D and errata sheet Attachment E) so long as not substantial public comment is received as part of the public comment period. Authorize staff to submit the TIP Amendment to MaineDOT once the public comment period has ended.

Sara Devlin introduced the 2021-2024 TIP, BACTS received this from the State. This list is a stagnant document, all changes will be made via the Errata sheet. This is an administrative function to allow the projects to move forward as they have changed since the prior TIP was issued. Projects on the 2021-2024 will include all projects approved through 2023. Sara also encouraged members to review the MaineDOT sponsored projects as well as the MPO sponsored. If a member finds something in the MaineDOT sponsored section they think needs to be updated to please reach out to BACTS.

Belle Ryder made a motion to approve the proposed action as it reads in above. Frank Higgins seconded. Unanimously approved.

6) MaineDOT Transportation Improvement Program 2021-2024 Project List (Attachment D and E)

Staff Report

MaineDOT has recently developed the 2021-2024 State Transportation Improvement Program (STIP) project list and the associated Transportation Improvement Program (TIP) project list. The BACTS Policy Committee is

required to approve the STIP/TIP project list, release the TIP for a 30 day comment period, and then adopt the final TIP to be included in the STIP. Included in the agenda is the 2021-2024 Federal Highway Administration (FHWA) MaineDOT project list, FHWA MPO-sponsored projects, and the Federal Transit Administration (FTA) project list. These project lists are static documents, and all changes to project information are captured on the errata sheet. Also included is the 2021-2024 FHWA/FTA funding obligation information. All of these documents must be included in the final TIP document. There are no new projects being added to the TIP from the BACTS allocation. All BACTS funded projects have already been selected through the BACTS TIP selection process. The proposed schedule for approving the 2021-2024 TIP is:

- February 1, 2021- Draft 2021-2024 TIP posted for a 30-day public comment period.
- March 2, 2021- Public comment period ends.
- March 16, 2021- Policy Committee approves final 2021-2024 TIP.

Proposed Action: Approve the proposed 2021-2024 TIP project list, to allow staff to prepare the 2021-2024 TIP to be posted for a 30-day public comment period.

Sara Devlin further clarified that we are required to update our TIP, this list is provided by the State via their STIP. All changes must be made via the Errata sheet. Staff are asking in order to meet timeline that MaineDOT is requesting, to approve the 2021-2024 project list to allow staff to prepare the 2021-2024 TIP. Over the next two weeks staff will develop the TIP, then a 30-day public comment period, any changes can be proposed to the errata sheet during that time. As soon as the draft is completed Staff will alert the policy committee.

Frank Higgins made a motion to approve the proposed action as written, Kyle Drexler seconded. Unanimous approval.

7) BACTS' Transportation Improvement Program Committee Update

Staff Report

At the November BACTS Policy Committee meeting, the committee discussed the need to review and revise the current process used to allocate our Federal Highway Administration funding. At the recommendation of the Policy Committee, a smaller subcommittee was created to review, revise and recommend changes to the current Project Selection and Prioritization to the BACTS Policy Committee. The TIP subcommittee met on January 5th to discuss the current funding allocation framework. Staff is currently working on drafting proposed changes to the existing TIP policy for the TIP subcommittee to discuss at their next meeting in February.

Sara Devlin – first meeting at the beginning of the month, looking to schedule the next meeting at the beginning of February.

8) Unified Planning Work Program Budget (Attachment F)

Staff Report

Staff will provide the Policy Committee an update on the status of the 2020 / 2021 UPWP Budget.

Paige Nadeau gave a brief overview of the methodology for the forecasted budget. Sara Devlin proposed keeping in mind the estimated remaining balance for the UPWP and various small projects / studies that could be completed with this funding.

9) Transit Updates

Laurie Linscott provided an update on driver shortage – Received about 5 applications in a week following news coverage. Looking at March to resume schedules as normal. Black Bear express will start ‘regular’ schedule Monday (regular ‘COVID’ schedule, still reduced hours but all routes) adding in the Avenue as a stop.

Connie Reed provided an update on the Bus Stop Policy Workgroup, they are meeting every other week. The BACTS Intern is working on the Bus Stop Designation project as well.

10) Project Updates

Jeremey Caron provided an update on Brewer projects

- Traffic signal Wilson and Dirigo, waiting to get equipment tested by DOT, hoping to finish up in February
- Designing MPI project for North Main Street, hoping to get to bid out in March

John Theriault and Ted Trembley provided an update on Bangor projects

- Work has finished up on the Union / 14th and Ohio / 14th intersections in November
- Hogan Road sidewalk project is done
- Docks are going out to bid this week
- Union Plaza bridge project to make ADA modifications to connect Bangor and Brewer waterfront.
- Pilot project on State Street for bump outs – Erik daSilva added that they saw a small decrease in traffic speeds, Bike Coalition is looking toward completing a study to further analyze and will coordinate with Bangor.
- Hancock Street is down to one lane heading to Oak Street, and will go on a couple more weeks.

John Devin asked about big tank project at waterfront, John Theriault said the completion date is June 2022, pretty much on schedule, concrete work is about half done. Materials are being brought to Essex street, building a small parking lot and trails to birding area with excess.

11) MaineDOT Report

John Devin reported that the workplan will hopefully be published soon.

12) Other Business

Marcia Larkin inquired whether Bangor was hiring a Transit Manager, Laurie Linscott said this has been put on hold. Belle Ryder said they didn’t get a good candidate pool, so they were going to work on the posting and repost at a later date.

13) Upcoming Meetings

Municipal Partners Transit Committee – February 3rd, 2021

Policy Committee – February 16th, 2021

Sara Devlin will be sending out an Executive Committee meeting request.

Belle Ryder motioned to adjourn, Linda Johns seconded. The motion was approved unanimously. Meeting ended at 10:58 a.m.

Attachment B

Staff Report
February 2021

Financial Policy Handbook – Staff have completed updating the Financial Policies and Procedures. Staff presented major updates at the Executive Committee meeting on February 2nd, 2021. Staff are seeking assistance from members to please send a copy of their internal Policy Handbook to use as a guide for updating our current Handbook (Last updated in 2013).

Contracted IT Support – Staff have contracted with Tech Impact as our new contracted IT support, they are scheduled to start providing services the beginning of March.

Municipal Local Share - Staff have contacted member municipalities regarding 2021 local portions owed.

GoogleSuite Training - Staff attended a GoogleSuite training to help increase efficiency and workability of utilizing GoogleSuite.

Performance Measures - Staff researched and compiled documentation for annual PM-1 FHWA Safety performance targets and presented information to the Policy Committee for action. Staff prepared a presentation on federal performance measures and MPO performance based planning and programming requirements.

Metropolitan Transportation Plan Priority Setting - BACTS will be updating the MTP as part of the next Unified Planning Work Program. Staff will be reaching out to each member municipality to schedule brief interviews to gather information to start to frame the regional priorities to be the foundation for the MTP. Those meetings will be scheduled over the next several months.

Regional Bus Stop Policy and Design Guidelines - The workgroup has been meeting weekly to finish up work on the document. Brief Council presentations were made by BACTS staff to Orono, Bangor, Old Town, and Brewer. It is anticipated that the draft document will be finalized by the end of February. The tentative project timeline anticipates the document to be posted for public comment on March 12 and public meetings to be held in each municipality, concurrent with Council meetings and/or workshops to the maximum extent possible, between March 15th and April 15th, with the public comment period closing April 16th. Any public comments received will be compiled and become part of the final document.

Bus Stop Designation Project - Desktop review and data collection has begun. Once the Regional Bus Stop Policy and Design Guidelines have been approved, field work by route can begin. It is anticipated that a work group will be organized and begin meeting in early summer. This work group will consist of Community Connector staff, municipal staff, and members of the community. The purpose of this work group is to maintain a transparent process, start dialog early and frequently, create an inclusive atmosphere for the entire regional community, and solicit constructive communications and feedback throughout the project.

Transit Structural Analysis - RLS provided a study overview to the Transit Committee at their February meeting. RLS is finishing their desktop peer reviews of other similar transit agencies. RLS has begun to schedule interviews with municipalities contributing to the Community Connector.

Studies

The Orono signal coordination study is still in progress. The consultant is reviewing data and waiting on some information from the Town of Orono on fiber connections

The Odlin Road / I -395 / Hammond street intersection study is completed. The public comment period ended on January 21st, 2021. There was only one public comment with positive feedback on the study

recommendations. Staff will be presenting the final study recommendations to the Policy Committee at the meeting.

Traffic Incident Management

The Hancock and Penobscot TIM groups will both be meeting in February. In person training has been put on hold due to the COVID pandemic. Groups will be discussing potentially moving to a virtual training platform until training in person can resume.

Old Town Locally Administered Project

Staff, the City of Old Town, MaineDOT representatives and Sebego Technics met recently to discuss issues with spread footings at the project site which could significantly impact underground utilities. Alternatives were mentioned as a possibility. This included either a truss system or span wire on metal strain poles, opposed to mast arms. After Sebego provided some preliminary estimates for all three options it was apparent that this project does not have adequate funding. BACTS Staff will be meeting with MaineDOT staff and the City of Old Town to discuss how we will cover the additional costs of this project.

Transportation Improvement Program Committee

The TIP Committee will be meeting on Thursday, February 11th to discuss recommended updates to the current project prioritization and selection process.

Meetings and Conferences

- AMPO General Membership Meeting
- Active Communities Engagement Workgroup Meeting

Attachment C

BACTS UPWP DOT Contract - Figures updated through 01/31/2021

Update Monthly

						Contract to Date Trend		
TASK	PROJECT	Total Allotted	Total Spent	In Kind	Total Remaining	Actual % Usage	Amount should be as of 01/31	Variance
1	Administration/Coordination	\$290,414.00	\$168,339.95	\$0.00	\$122,074.05	58%	\$157,307.58	\$ (11,032.36)
2	Professional Development	\$40,000.00	\$15,621.95	\$0.00	\$24,378.05	39%	\$21,666.67	\$ 6,044.72
3	Data Collection & Database Management	\$115,000.00	\$49,506.37	\$0.00	\$65,493.63	43%	\$62,291.67	\$ 12,785.29
4	GIS and Demographic	\$55,000.00	\$22,181.97	\$0.00	\$32,818.03	40%	\$29,791.67	\$ 7,609.70
5	Public Outreach	\$9,000.00	\$16,571.22	\$0.00	-\$7,571.22	184%	\$4,875.00	\$ (11,696.22)
6	Bicycle and Pedestrian Planning	\$30,000.00	\$2,053.10	\$0.00	\$27,946.90	7%	\$16,250.00	\$ 14,196.90
7	Transportation Safety	\$5,000.00	\$954.00	\$0.00	\$4,046.00	19%	\$2,708.33	\$ 1,754.33
8	Traffic Incident Management	\$28,000.00	\$7,946.59	\$0.00	\$20,053.41	28%	\$15,166.67	\$ 7,220.08
9	TIP Development	\$35,000.00	\$32,033.48	\$0.00	\$2,966.52	92%	\$18,958.33	\$ (13,075.14)
10	Metropolitan Transportation Plan Update	\$5,000.00	\$80.37	\$0.00	\$4,919.63	2%	\$2,708.33	\$ 2,627.96
11	Performance Measures	\$12,000.00	\$3,316.04	\$0.00	\$8,683.96	28%	\$6,500.00	\$ 3,183.96
12	Studies	\$156,000.00	\$56,986.69	\$0.00	\$99,013.31	37%	\$84,500.00	\$ 27,513.31
	FHWA PL SUBTOTAL	\$780,414.00	\$375,591.71	\$0.00	\$404,822.29	48%	\$422,724.25	\$ 47,132.54
13	Transit Planning	\$201,278.00	\$95,181.01	\$19,036.20	\$87,060.79	57%	\$109,025.58	\$ (5,191.63)
	FTA 5303 SUBTOTAL	\$201,278.00	\$95,181.01	\$19,036.20	\$87,060.79	57%	\$109,025.58	\$ (5,191.63)
	TOTALS	\$981,692.00	\$470,772.72	\$19,036.20	\$491,883.07	50%	\$531,749.83	\$41,940.91

% Usage expected 13 months into a 24 month contract is 54%.

Task 1 - Variance primarily driven by having two Executive Directors for two and a half months in 2020.

Task 5 - Variance primarily driven by BACTS redoing website, contracted services were approx \$7k, also increased staff time related to project and updating BACTS website and social media accounts.

Task 9 - This task is nearly 'complete'. Majority of TIP Development occurs early in the calendar year.

Attachment D

Transit Committee Report

See February Transit Committee Agenda and meeting materials at <https://bactsmmpo.org/wp-content/uploads/2021/01/020321-Transit-Committee-Public-Agenda-1.pdf>

FY21 FTA Apportionments - In mid-January, FTA released the FY21 annual Apportionment tables. The City of Bangor Community Connector was apportioned a total of \$1,418,950 in §5307 funding, \$552,107 of which is attributed to the Small Transit Intensive Cities (STIC) program, whereby Small Urban Transit Systems which perform at or above the average for large transit systems are awarded additional funding for each of six factors met. The two factors awarded to Community Connector were Vehicle Revenue Hour per Capita and Passenger Trips per Capita.

The City of Bangor Community Connector FY21 allocation from MaineDOT of §5339a Bus and Bus Facilities formula apportionments for small urban systems is \$112,064.

Transit Agency Structural Analysis Study - Laura Brown, the consultant from RLS attended the February 3 Transit Committee meeting along with Kelly Shawn to introduce themselves and provide the Transit Committee with a brief overview of the status of the Transit Agency Structural Analysis Study. They have already done some peer reviews and will be starting interviews with each of the municipal partners and Community Connector staff at the beginning of February. Emails will be sent to schedule those interviews. In March, they will hold a meeting with the group to discuss some alternatives based on their findings. They are on track to present an implementation plan in June.

ADA Van Procurement - ADA vans have been ordered and are expected to be delivered and in service by March 1. These vans have been purchased with CARES Act funding at 100 percent federal participation. No local match is required for this purchase.

Bus Procurement - Seven new Gillig buses have been ordered. Five buses will be delivered in November or December of this year. VW Settlement funds will be used for the local match on the first five buses.

Transit Center Project - The Pickering Square Transit Center project updates can be found at <https://www.bangormaine.gov/transitcenter>. The architect is currently working on interior systems of the building so provide designs so budgets can be refined and final plans approved for construction documents to be developed. Construction is anticipated to begin in Spring 2021.

Public Transit Mask Mandate - President Biden issued an Executive Order making face masks mandatory on all public transit. Notice has been posted on all buses.

Ridership - Overall total system ridership has been down approximately 50 percent between July and November as compared to last year. Between September and November, the BBOE ridership is down by an average of 79 percent compared to last year. Some of the reduction can be attributed to the switch from in person learning to remote/virtual learning platform. In January, the Avenue joined the BBOE. It is anticipated this will increase some ridership. Due to driver shortages, in October reductions were made to route schedules. Capehart and BBOE have been running modified schedules since then. ****Beginning on February 8, Hammond and Center Street routes also began modified service.*

FY21 Funding and FY22 Budget - In FY21, the Community Connector will be using CARES Act funding for operations, so the FY21 appropriated §5307 funding of \$1,418,950 will be carried over for future years' use. The City of Bangor will be putting together the 3-year projections within the next month and will have estimates for local contributions in early March. Debbie Laurie will be reaching out to schedule a meeting specifically to discuss the budget. The Capital Plan will also be updated to be reviewed in March.

NTD 2015-2019 Transit Performance Metrics - Per agreement with MaineDOT, MPOs have been tasked with coordinating centralized collection of the most recent five years of data reported to the National Transit Database (NTD) for urban transit agencies in our metropolitan planning area and examine and consider the performance measures as part of guiding future programming for the following:

Asset Management -	Percent of fleet exceeding useful life
System Efficiency -	Operating Expenses per vehicle revenue hour
	Operating expenses per unlinked passenger trip
	Unlinked trips per vehicle revenue hour
	Fare recovery ratio (fare revenue divided by total operating expenses)
Safety-	Total Incidents
	Fatalities
	Serious Injuries

This information has been forwarded to MaineDOT. MaineDOT will review and share the measures with the Public Transit Advisory Council.

According to the 2019 National Transit Database (NTD) National Transit Summaries & Trends, City and County organizations make up 53 percent of urban transit providers and Transit Authorities make up 29 percent of urban transit providers. The remaining 18 percent include, but are not limited to State operators, private operators, non-profit organizations, and Tribes. The Community Connector is operated by the City of Bangor.

The table below provides a snapshot of the Community Connector NTD reported metrics for the five reporting years from 2015-2019. Reporting of the asset management performance metric of percent of vehicles exceeding the useful life benchmark (ULB) began with report year 2018. In calendar year 2018, Community Connector began operating a second mode of service (demand response) to self-provide ADA Paratransit service to passengers. This information is included in report year 2019 as these operations began in fiscal year 2019.

2019 National Average - (2019 National Transit Database National Transit Summaries & Trends)

Asset Management -	Percent of fleet exceeding useful life	20.0%
System Efficiency -	Operating Expenses per vehicle revenue hour-	\$142.42
	Operating expenses per unlinked passenger trip -	\$5.24
	Unlinked trips per vehicle revenue hour	
	Fare recovery ratio	20.90%
Safety-	Total Incidents	
	Fatalities	
	Serious Injuries	

Note: Reduced Reporters (small transit systems) only report the total number of events which meet a major event threshold and fatalities and injuries resulting from such events for the entire Fiscal Year of that agency, rather than submitting a separate report for each event. Most Urban Reduced and Rural Reporters (80.9 percent) reported zero major safety and security events in 2019. Of the agencies that did report events, 3.1 percent experienced fatalities.

**City of Bangor Community Connector
System Wide**

Measure	2019	2018	2017	2016	2015	5-Year Performance Analysis
Operating Expenses	\$ 3,392,279	\$ 3,075,571	\$ 2,801,649	\$ 2,683,535	\$ 2,433,121	39.42%
Fare Revenues	\$ 676,167	\$ 691,127	\$ 671,167	\$ 721,971	\$ 724,960	-6.73%
Annual Unlinked Trips	777,235	799,726	821,827	875,807	888,223	-12.50%
Annual Vehicle Revenue Miles (VRM)	647,800	631,900	598,955	605,083	602,553	7.51%
Annual Vehicle Revenue Hours (VRH)	51,446	47,096	46,095	46,893	47,210	8.97%
Operating Expenses p VRM	\$ 5.24	\$ 4.87	\$ 4.68	\$ 4.43	\$ 4.04	29.68%
Operating Expenses p VRH	\$ 65.94	\$ 65.30	\$ 60.78	\$ 57.23	\$ 51.54	27.94%
Operating Expenses p Unlinked Trip	\$ 4.36	\$ 3.85	\$ 3.41	\$ 3.06	\$ 2.74	59.33%
Unlinked Trip p/VRM	1.2	1.3	1.4	1.4	1.5	-18.61%
Unlinked Trip p/VRH	15.1	17.0	17.8	18.7	18.8	-19.70%
Fare Recovery*	19.93%	22.47%	23.96%	26.90%	29.80%	-33.10%
* (Fare Revenue divided by Operating Expenses)						
Reportable Incidents	0	0	0	0	0	
Injuries	0	0	0	0	0	
Fatalities	0	0	0	0	0	
Vehicles Operating in Maximum Service (VOMS)	19	14	14	14	14	35.71%
Average Fleet Age	10.10	11.60	12.70	11.60	10.60	-4.72%
% Fixed Route Bus Fleet Exceeding ULB	44.44%	50.00%				-11.12%
% Demand Response Fleet Exceeding ULB	100.00%					
Total Operating Funds Expended	\$ 3,410,655	\$ 3,155,560	\$ 2,953,627	\$ 3,011,675	\$ 2,466,979	38.25%
Fare Revenues	\$ 676,167	\$ 691,127	\$ 671,167	\$ 721,971	\$ 742,960	-8.99%
Local Funds	\$ 1,255,573	\$ 1,087,946	\$ 1,050,585	\$ 1,061,279	\$ 812,800	54.48%
State Funds	\$ 101,109	\$ 101,109	\$ 101,109	\$ 101,108	\$ 101,110	0.00%
Federal Funds	\$ 1,295,920	\$ 1,182,499	\$ 1,055,038	\$ 1,033,501	\$ 707,748	83.10%
Other Funds	\$ 81,886	\$ 92,879	\$ 75,728	\$ 93,816	\$ 102,361	-20.00%
Total Capital Funds Expended	\$ 1,334,954	\$ 1,391,318	\$ 359,335	\$ 111,032	\$ -	
Local Funds	\$ 277,242	\$ 543,508	\$ 142,751			
State Funds		\$ 194,611	\$ 23,002	\$ 99,998		
Federal Funds	\$ 1,057,712	\$ 653,199	\$ 193,582	\$ 11,034		
Other Funds						

Source: National Transit Database (NTD)