

ESTA BOARD AGENDA

Regular Meeting

Wednesday, February 5, 2025 at 9:00am

IN-PERSON MEETING: City of Bishop Council Chambers
301 West Line St, Bishop, California

REMOTE MEETING: Town of Mammoth Lakes, Ste. Z
437 Old Mammoth Rd., Mammoth Lakes, CA

Chairperson:

Vice-Chairperson: Trina Orrill

Board Members:

Chris Bubser (Mammoth Lakes)
Karen Schwartz (Bishop)
Dennis Freundt (Bishop)
Trina Orrill (Inyo County)

Jeff Griffiths (Inyo County)
Lynda Salcido (Mono County)
Bill Sauser (Mammoth Lakes)
Paul McFarland (Mono County)

Note: In compliance with the Americans with Disabilities Act, if an individual requires special assistance to participate in this meeting, please contact Eastern Sierra Transit at (760) 872-1901 ext. 15 or 800-922-1930. Notification 48 hours prior to the meeting will enable the Authority to make reasonable arrangements to ensure accessibility to this meeting. (28 CFR 13.102-35.104 ADA Title II)

Voice recorded public comment: To submit public comment via recorded message, please call 760-872-1901 ext. 12 by 4pm Wednesday, February 4. Email public comment: To submit an emailed public comment to the Board please email pmoores@estransit.com by 4pm Wednesday, February 4, and provide your name, the number(s) on which you wish to speak, and your comment. These comments will be shared with all attending Board members.

Join the ZOOM meeting on your computer or mobile device by using this link:

<https://us02web.zoom.us/j/84427346231?pwd=sLcbWGEe6ZyfljHTEhpb1azJeeKY10.1>

Meeting ID: 844 2734 6231

Passcode: 423259

Begin Recording Meeting & Call to Order

Roll Call

Pledge of Allegiance

Public Comment*: The Board reserves this portion of the agenda for members of the public to address the Eastern Sierra Transit Authority Board on any items not on the agenda and within the jurisdiction of the Board. The Board will listen to all communication, but in compliance with the Brown Act, will not take any action on items that are not on the agenda.

A. Consent Agenda (Board Action Required)

The following items are considered routine and non-controversial by staff and will be approved by one motion if no member of the ESTA or public wishes an item removed. If discussion is desired by anyone, the item will be removed from the consent agenda and will be considered separately. Questions of clarification may be made by ESTA Board members, without the removal of the item from the Consent Agenda.

- A-1 Approval of Meeting Minutes of December 12, 2024
 - Meeting minutes from the last meeting of the ESTA Board of Directors
- A-2 Grant Application Approval (include the counsel form)
 - The board considers approval for staff grant applications

B. Information Agenda (Receive and File Only)

- B-1 Executive Director Report
 - Report on activities and performance
- B-2 Financial Report
 - Report on finances FY24/25
- B-3 FY23-24 Financial Audit and Report
 - The Board will review the FY23-24 financial audit report

C. Action Agenda

- C-1 Charter Policy Price Changes (\$150/hr, effective 5/1/25)
 - Review and approve changes to the policy
- C-2 Select Dates for 2025 Board Meetings
 - Calendar board meetings
- C-3 Board Elections
 - Elect Chair and Vice Chair positions for 2025
- C-4 Strategic Business Plan Update
 - Review and renew the Plan

D. Board Member Comments

- D-1 Board member comment on ESTA and home jurisdictions

E. Adjournment

The next meeting of ESTA's board will be determined at the February 5, 2025, meeting. Check ESTA website for details on attending the meeting.

Eastern Sierra Transit Authority
Minutes of December 12, 2024 Meeting

Call to Order - 9:04 A.M. Thursday, December 12, 2024

Chairperson Gardner called The meeting of Eastern Sierra Transit Authority to order at 9:04 am in the City of Bishop Council Chambers 301 West Line St. Bishop, CA

ROLL CALL

A quorum was established.

PRESENT:

Chairperson Gardner, Boardmembers Schwartz, Sauser, Salcido, Griffiths, Orrill and Bubser

ABSENT:

Boardmember Freundt

Pledge of Allegiance

Boardmember Griffiths led the Pledge of Allegiance.

Public Comment: None

Consent Agenda

Motioned by Chairperson Gardner and seconded by Boardmember Salcido to approve consent agenda: Meeting Minutes for October 17, 2024.

Motion passed 7-0 with Boardmember Freundt absent.

Information Agenda

B-1 Executive Directors Report

Discussion among the board and Phil Moores.

B-2 Financial report for 2024/25

B-3 Phil Moores introduced Jackie Hensy & Tristan Walker to present the Bishop Administration Building progress.

Chairperson Gardner closed the regular session at 10:05 am to open in closed session to discuss: Performance Public Employee Evaluation, Pursuant to Government Code Section 5495 -Title: Executive Director. DISCUSSION/POSSIBLE ACTION. Conference with Labor Negotiators, Pursuant to Government Code Section 54957.6 - Authority designated representatives; Phil Moores and Christian Milovich. Bargaining Group: Unrepresented employee.

Closed session ended at 10:12 am. Chairperson Gardner reported there will be an amendment to the Executive Directors contract.

TERM FROM: JANUARY 13, 2025 TO TERMINATION

SCHEDULE OF FEES:

Salary: \$149,432.40 annually

Retirement: Classic Calpers 2% at 55 formula, and 100% paid by ESTA.

Eastern Sierra Transit Authority
Minutes of February 08, 2023 Meeting

Health Insurance: PERS Choice (employee contribution = 17%), PERS Select (employee contribution = 13%), or monthly stipend of \$408, if no health plan is selected.

Vision/Dental/Hearing Reimbursement: \$1,500/uyr. Plus \$600/yr for qualifying dependents.

Comprehensive Leave: Employee will accrue at the 11-15 year rate

Paid Holidays: 12 per year

Life Insurance: \$50,000 paid by ESTA

- I. ESTA will make the same adjustment to the Executive Directors salary, benefits, allowances, and other forms of compensation as for other employee except as provided in the paragraph below.
- II. The ESTA Board will review the performance of the Executive Director at least annually and may at that time adjust compensation as determined to be fair and resonable. Should any adjustment be made at this time, the date of such an adjustment will become the anniversary date of any subsequent compensation changes subject to paragraph I. above.

It was moved by Boardmember Salcido and seconded by boardmember Sauser to accept the Executive Directors contract as ammended.

The Motion passes 7-0 with Board Member Freundt absent

Action Agenda

Motioned by Chairperson Orrill and Seconded by Boardmember Salcido to hold the next board meeting February 05, 2025 to determine the dates for year 2025 board meetings

Motion passes 6-0 with Boardmembers Schwartz & Freundt absent.

Motioned by Boardmember Salcido and Seconded by Boardmember Griffiths to pass and adopt Resolution 2024-04, the approval of Eastern Sierra Transit Authority Equal Employment Opportunity Program.

Motion passed 6-0 with Boardmembers Schwartz & Freundt absent

Motion by Boardmember Sauser and seconded by Boardmember Bubser to authorize Resolution 2024-7 that will ammend the FY 24-25 budget to increase expense in the ESTA budget by a total of \$904,362 in budget object code 5655 to the following budget codes:

- 153215 Reno \$422,955 153216 Lancaster \$481,408
- Bus 720 VIN 4UZADRFCXRCVJ2063 \$299,156.67
- Bus 721 VIN 4UXASRFC3RCVJ2065 \$299,156.67
- Bus 723 VIN 4UZADRFC6RCVJ2061 \$306,048.16

Motion passed 6-0 with Boardmembers Schwartz & Freundt absent

Board Member Comments:

Boardmember Salcido told Chairperson Gardner we will miss you Bob and thank you for your service.

Boardmember Bubser told Chairperson Gardner thank you for your service.

Boardmember Griffiths said it was great working with you Bob and I will miss you.

Boardmember Orrill said thank you and great getting to know you and learning from you.

Boardmember Schwartz commented that the new board member is Dennis Freundt whom is the owner

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of Grocery Outlet.

Adjournment

The meeting was adjourned at 10:26 am to the next meeting scheduled to be held February 05, 2025 at 9:00 am at City of Bishop Council Chambers, 301 West Line St., Bishop, CA & Mammoth Lakes Council Chambers 437 Old Mammoth Rd., Suite Z, Mammoth Lakes, CA

Recorded & prepared by:

Linda Robinson
Board Clerk
Eastern Sierra Transit Authority

Minutes approved:

STAFF REPORT

Subject: Resolution Authorizing Executive Director for the Eastern Sierra Transit Authority, to File and Execute Applications Pursuant to Section 5304, 5310, 5311, 5311(f), and 5339 of the Federal Transit Act

Initiated by: Dawn Vidal, Administration Manager

BACKGROUND:

Applicants seeking rural grant funds under FTA Sections 5304, 5310, 5311, 5311(f), and/or 5339 must submit an annual application to request federal funds based on the transit system's needs. These programs provide capital, planning, and operating assistance to states and federally recognized Indian tribes to support public transportation in rural areas with populations less than 50,000, where many residents often rely on public transit to reach their destinations. Needs are evaluated relative to state performance standards consistent with National Transit Database reporting standards: passenger trips per service hour, cost per service vehicle mile, cost per passenger trip, passenger trips per service mile, and farebox recovery ratio. To receive federal funding, an applicant must be eligible to receive funding and must comply with all applicable federal, state, local laws, and regulations.

Caltrans is the agency designated to apply for, receive, and administer funds under FTA Sections 5304, 5310, 5311, and 5339. The grant application has been developed to assist applicants in applying for operating, administrative, and/or capital funding assistance under these programs. The information provided by eligible applicants is intended to justify their request for funding. It is used by Caltrans to evaluate all proposed projects and to complete its annual application to the FTA.

ANALYSIS/DISCUSSION:

Staff intends to submit grant applications to Caltrans seeking multiple fund sources for several projects: 5304, 5310, 5311 and 5311(f) funds for transit operations, 5339 funds for bus purchases and transit facility

FINANCIAL

All expenditures associated with this item will be included in the FY25-26 budget.

RECOMMENDATION

Approve Resolution 2025-01 authorizing the Executive Director to file and execute applications and supporting documentation on behalf of Eastern Sierra Transit Authority with the Department of Transportation to aid in the financing of planning, operating and/or capital assistance projects pursuant to Sections 5304, 5310, 5311, 5311(f), and 5339 of the Federal Transit Act.

AUTHORIZING RESOLUTION
RESOLUTION NO. 2025-01

A RESOLUTION OF THE EASTERN SIERRA TRANSIT AUTHORITY BOARD OF DIRECTORS, STATE OF CALIFORNIA, AUTHORIZING THE EXECUTIVE DIRECTOR TO SUBMIT GRANT APPLICATIONS UNDER FTA SECTION 5304, 5310, 5311, 5311(f) AND 5339 (49 U.S.C. SECTIONS 5310, 5311, 5311(f) and 5339) WITH CALIFORNIA DEPARTMENT OF TRANSPORTATION, AND TO AUTHORIZE THE EXECUTIVE DIRECTOR TO SIGN ALL CORRESPONDING CONTRACTS, CERTIFICATIONS AND REIMBURSEMENT REQUESTS RELATING TO THE AFOREMENTIONED GRANTS ON BEHALF OF THE AUTHORITY.

WHEREAS, the U. S. Department of Transportation is authorized to make grants to states through the Federal Transit Administration to support capital/operating assistance projects for non-urbanized public transportation systems under Sections 5304, 5310, 5311, 5311(f) and 5339 of the Federal Transit Act (**FTA C 9040.1F and FTA C 9050.1**); and

WHEREAS, the California Department of Transportation (Department) has been designated by the Governor of the State of California to administer Sections 5304, 5310, 5311, 5311(f) and 5339 grants for transportation projects for the general public for the rural transit and intercity bus; and

WHEREAS, the Eastern Sierra Transit Authority desires to apply for said financial assistance to permit operation of service/purchase of capital equipment in Inyo and Mono Counties; and

WHEREAS, the Eastern Sierra Transit Authority has, to the maximum extent feasible, coordinated with other transportation providers and users in the region (including social service agencies).

NOW, THEREFORE, BE IT RESOLVED AND ORDERED that the Board of Directors does hereby Authorize the Executive Director, to file and execute applications on behalf of with the Department to aid in the financing of capital/operating assistance projects pursuant to Sections 5304, 5310, 5311, 5311(f) and 5339 of the Federal Transit Act (**FTA C 9040.1F and FTA C 9050.1**), as amended.

That the Executive Director is authorized to execute and file all certification of assurances, contracts or agreements or any other document required by the Department.

That the Executive Director is authorized to provide additional information as the Department may require in connection with the application for the Sections 5304, 5310, 5311, 5311(f), and Section 5339 projects.

That the Executive Director is authorized to submit and approve request for reimbursement of funds from the Department for the Sections 5304, 5310, 5311, 5311(f), and Section 5339 projects.

PASSED AND ADOPTED by the Board of Directors of the Eastern Sierra Transit Authority, which provides transit service in Inyo and Mono Counties, State of California, at a regular Board Meeting held on February 5, 2025 by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

Name:

Title: **Chairperson**

Signature: _____ Date: _____

ATTEST:

By

Linda Robinson, Board Clerk

STAFF REPORT

Subject: Executive Director’s Report
Presented by: Phil Moores, Executive Director

Staffing

I am happy to announce that Tom Hochrein, Mammoth Lead Transit Driver, is ESTA’s Employee of the Quarter. Tom received several nominations that mentioned his positive, easy-going, and patient attitude. One coworker stated, “mammoth would a less enjoyable place to work without him”. Tom is always willing to fill shifts and help as needed. We can always count on Tom! Please join me in congratulating him as the 4th quarter winner.

Vehicles

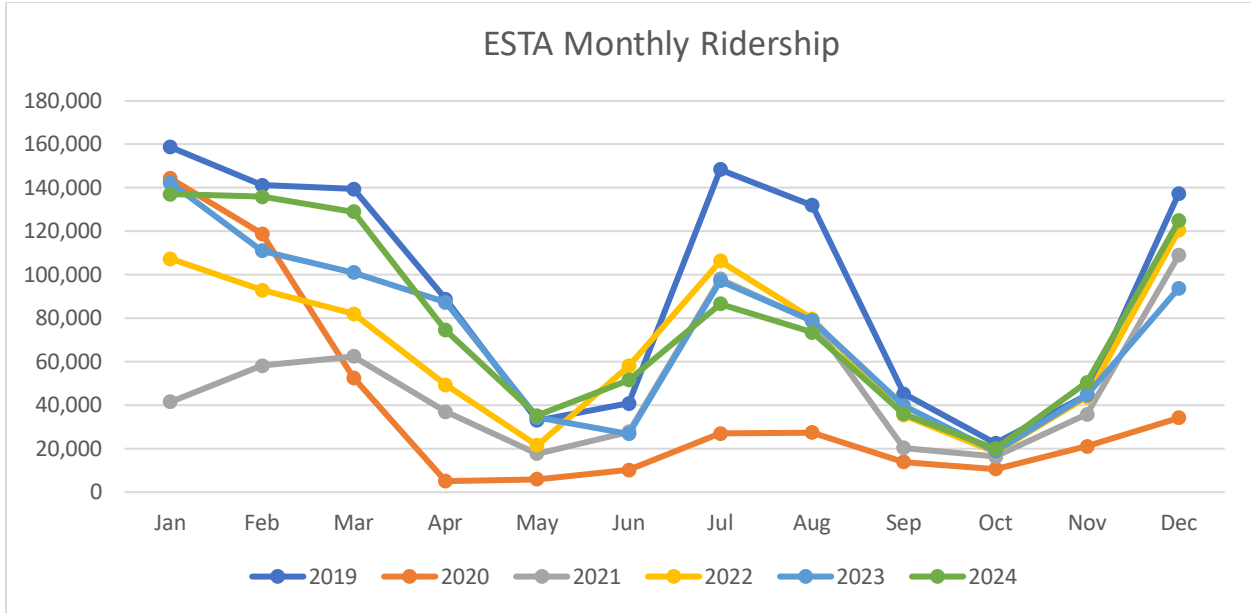
We are in the process of selling off old vehicles to raise the average age of the fleet. Old buses are expensive to operate.

Ridership

There were no significant service cancellations affecting ridership.

The charts below show the ridership by month and year since pre-Covid. The 2019 dark blue line has served as our ridership goal for the last few years. We had another year of growth in 2024. Since we have experienced increasing ridership growth every year for the past five years, I will make a prediction that ESTA will break one million rides in 2025.

Historical Ridership Data						
Year	2019	2020	2021	2022	2023	2024
Jan	158,754	144,341	41,512	107,382	142,382	137,144
Feb	141,240	118,822	58,171	92,870	111,066	135,978
Mar	139,505	52,582	62,457	82,051	100,995	128,995
Apr	88,883	5,086	37,046	49,395	87,321	74,479
May	32,963	5,970	17,744	21,511	34,378	35,293
Jun	40,859	10,175	27,664	58,080	26,893	51,591
Jul	148,430	27,061	98,102	106,363	97,231	86,605
Aug	131,970	27,404	78,722	79,686	78,931	73,509
Sep	45,200	13,952	20,362	35,385	39,788	35,921
Oct	22,493	10,684	16,439	18,409	18,715	20,006
Nov	44,798	21,122	35,868	43,835	44,608	50,538
Dec	137,404	34,229	109,009	120,536	93,774	124,938
Total	1,132,499	471,428	603,096	815,503	876,082	954,997



December Ridership Report								
Route	Pre-Covid 2019	2020	2021	2022	2023	2024	Change Current vs. Last year	% Change Current vs Pre-Covid
Benton	33	4	2	14	11	7.00	-4	-79%
Bishop Dial-a-Ride	3,816	2,284	2,936	3,354	3,832	3,399.00	-433	-11%
Bridgeport-Carson	24	5	12	28	5	16.00	11	-33%
Lancaster	419	139	323	320	363	509.00	146	21%
Lone Pine-Bishop	222	151	139	241	279	330.00	51	49%
Lone Pine Dial-a-Ride	417	415	390	381	413	489.00	76	17%
Mammoth Fixed Route	24,999	4,565	15,366	20,326	18,977	24,313.00	5,336	-3%
Mammoth Dial-a-Ride	183	88	148	233	281	338.00	57	85%
Mammoth Mountain Resort	105,606	26,001	88,698	92,360	67,993	91,944.00	23,951	-13%
Mammoth Express	630	178	369	502	469	666.00	197	6%
Night Rider	404	78	192	308	324	293.00	-31	-27%
Other	1,806	0	1,597	1,890	1,983	1,606.00	-377	-11%
Reno	625	308	434	570	784	956.00	172	53%
Walker Dial-a-Ride	26	13	0	9	13	72.00	59	177%
Total	139,210	34,229	110,606	120,536	95,727	124,938	29,211	-10%

Marketing



All Aboard! the 2025 tour is underway with our first visit to West Bishop Preschool. Young Hudson got to ride the wheelchair lift and Esty sported the new costume. Each child receives a backpack with the Esty coloring book, crayons, schedule brochures, and free ride passes for the family. Feedback on the program is positive, and we have over a dozen events planned for the year.

Technology

We are in the process of replacing our dial-a-ride software, and once that is complete, we will begin implementing the touchless fare payment system for the buses.

Strategic Business Plan Performance Measures

This Plan guides the operational direction of ESTA, and the key performance indicators within the plan measure our performance. Most of the goals set back in 2021 are reasonable, however, the customer comment and life line

productivity goals need adjusting if we are ever to achieve them consistently. My philosophy on goal setting involves stretching the team without discouraging them. The table below is the 2024 year rollup under YTD.

Category	Standard	Reporting Cycle	Target	Current	YTD	GOAL
SAFETY	Accidents	Quarterly	1.00 per 100k miles	2.39	1.6	
	Safety Hazards	Quarterly	Address All	yes	yes	
	Injuries	Quarterly	3-lost work, 3-med only	0,1	0,6	
	Customer Perception	Annual	90%	95.2%		
SERVICE QUALITY AND EFFICIENCY	Productivity	Quarterly	FR-17, IFR-2, DAR-3, LL-4	25,2.6,3.6,.8	28,3.1,3.4,.65	
	Service Delivery	Quarterly	99%	99%	99%	
	On Time Performance	Quarterly	DAR-90%, IFR-80%,FR-90%	under construction		
	New Service	Annual	Research New Ideas	yes	yes	
	Comments	Quarterly	0.075 per 1,000 boardings	0.051	0.057	
REVENUE AND RESOURCES	Constrained Budget	Monthly	At or Under Budget	yes	yes	
	Audit Findings	Annual	No Findings	0	0	
	Capital Purchase	Annual	Subjective	yes	yes	
HUMAN RESOURCES	Recruiting	Biannual	Subjective	yes	yes	
	Training	Annual	Annual Hours	yes	yes	
	Performance	Annual	Evaluations	only Phil's this year		
	Internal Policies	Annual	Address All	ongoing		
	Succession Plan	Annual	Address All	ongoing		
FLEET AND FACILITY	Vehicle Replacement	Annual	Active Fleet-75%	35% within ULB		
	Road Calls	Quarterly	3 per 100,000 miles	1.6	1.3	
	Attractiveness	Annual	90%	yes		
	Maintenance	Quarterly	various	82%	84%	
	Optimal Fleet Size	Annual	Dispose of Excess	yes		
INNOVATION AND DESIGN	IT Program	Annual	Subjective	yes	yes	
	Bishop Building	Quarterly	Facility Completed	Temporary facility completed		
	Zero Emissions	Quarterly	Plan Completion	completed		
LEADERSHIP	Funding Partners	Annual	ED Evaluation	yes	yes	
	Stakeholders	Annual	ED Evaluation	yes	yes	
	SBP Communication	Annual	ED Evaluation	yes	yes	

STAFF REPORT

Subject: Financial Report – FY 2024/25

Initiated by: Dawn Vidal, Administration Manager

The year-to-date roll-up and year end forecast for the 2024/25 fiscal year are included on the following pages. Reports are as of January 27, 2025.

Fuel is budgeted at \$5.40 per gallon and average price per gallon was \$3.82 in December, 33% below budget.

Most of our revenue is collected through a reimbursement process, it is typical the year-to-date expenses are greater than revenue early in the fiscal year.

Expenses are coming in as expected. 5045-Compensated Absence has a higher budget and use than past years. This reflects employees cashing out hours in order to change PTO accrual limits to 480 hours. We are monitoring general operating expense, advertising and vehicle maintenance as they are trending to go over budget.

Financial information as of: **1/27/2025** % of Fiscal Year: **58%**

153299 - EASTERN SIERRA TRANSIT - ROLL UP

OPERATING Revenue		FY 24/25 Budget	YTD Actual	Balance	% of Budget	Year End Forecast	YE Forecast Variance	Comments
4061	LOCAL TRANSPORTATION TAX	2,156,564	775,596	1,380,968	36%	2,156,564	-	
4065	STATE TRANSIT ASST	614,146	83,790	530,356	14%	614,146	-	
4301	INTEREST FROM TREASURY	50,700	54,115	(3,415)	107%	54,115	3,415	
4498	STATE GRANTS	-	-	-	0%	-	-	budgeted all capital
4499	STATE OTHER	85,325	29,636	55,689	35%	85,325	-	
4555	FEDERAL GRANTS	799,345	4,307	795,038	1%	799,345	-	
4599	OTHER AGENCIES	1,189,665	620,126	569,539	52%	1,189,665	-	
4747	INSURANCE PAYMENTS	-	-	-	-	-	-	
4819	SERVICES & FEES	1,981,569	1,011,880	969,689	51%	1,981,569	-	
4959	MISCELLANEOUS REVENUE	65,000	17,868	47,132	27%	65,000	-	
4999	PRIOR YEARS REIMBURSEMENTS	-	-	0	-	-	-	
Revenue Total:		6,942,314	2,597,318	4,344,996	37%	2,597,318		

Operating Expenditure:		FY 24/25 Budget	YTD Actual	Balance	% of Budget	Year End Forecast	YE Forecast Variance	Comments
5001	SALARIED EMPLOYEES	2,123,363	1,051,609	1,071,754	50%	2,123,363	-	
5003	OVERTIME	173,045	119,118	53,927	69%	173,045	-	
5005	HOLIDAY OVERTIME	185,126	127,569	57,557	69%	185,126	-	
5012	PART TIME EMPLOYEES	608,207	359,959	248,248	59%	608,207	-	
	Wages subtotal	3,089,741	1,658,255	1,431,486	54%	3,089,741	-	
5021	RETIREMENT & SOCIAL SECURITY	75,049	33,900	41,149	45%	75,049	-	
5022	PERS RETIREMENT	246,560	133,515	113,045	54%	246,560	-	
5025	RETIREE HEALTH BENEFITS	-	-	-	0%	-	-	
5031	MEDICAL INSURANCE	357,030	152,811	204,219	43%	357,030	-	
5043	OTHER BENEFITS	56,636	18,018	38,618	32%	56,636	-	
5045	COMPENSATED ABSENCE EXPENSE	215,000	152,467	62,533	71%	215,000	-	
5046	OPEB EXPENSE	40,000	40,000	-	100%	40,000	-	Paid in Advance
5047	EMPLOYEE INCENTIVES	9,000	6,416	2,584	71%	9,000	-	
5111	CLOTHING	8,000	2,568	5,432	32%	8,000	-	
5152	WORKERS COMPENSATION	90,057	90,057	-	100%	90,057	-	Paid in Advance
5154	UNEMPLOYMENT INSURANCE	19,500	19,338	162	99%	19,500	-	
5158	INSURANCE PREMIUM	200,744	200,748	(4)	100%	200,744	-	Paid in Advance
5171	MAINTENANCE OF EQUIPMENT	721,990	488,074	233,916	68%	721,990	-	
5173	MAINTENANCE OF EQUIPMENT-MA	-	-	-	0%	-	-	
5191	MAINTENANCE OF STRUCTURES	-	-	-	0%	-	-	

Operating Expenditure:		FY 24/25 Budget	YTD Actual	Balance	% of Budget	Year End Forecast	YE Forecast Variance	Comments
5211	MEMBERSHIPS	1,775	1,104	671	62%	1,775	-	
5232	OFFICE & OTHER EQUIP < \$5,000	15,315	4,725	10,590	31%	15,315	-	
5238	OFFICE SUPPLIES	7,001	2,556	4,445	37%	7,001	-	
5253	ACCOUNTING & AUDITING SERVICE	69,471	42,812	26,659	62%	69,471	-	
5260	HEALTH - EMPLOYEE PHYSICALS	7,500	3,523	3,977	47%	7,500	-	
5263	ADVERTISING	51,553	42,136	9,417	82%	51,553	-	Bus Wrap and upgraded ESTY
5265	PROFESSIONAL & SPECIAL SERVICE	346,777	219,634	127,143	63%	346,777	-	
5291	OFFICE, SPACE & SITE RENTAL	216,128	81,251	134,877	38%	216,128	-	
5311	GENERAL OPERATING EXPENSE	96,825	79,548	17,277	82%	96,825	-	
5326	LATE FEES & FINANCE CHARGES	260	133	127	51%	260	-	
5331	TRAVEL EXPENSE	5,603	1,725	3,878	31%	5,603	-	
5332	MILEAGE REIMBURSEMENT	5,000	4,741	259	95%	5,000	-	
5351	UTILITIES	119,393	43,206	76,187	36%	119,393	-	
5352	FUEL & OIL	705,489	295,226	410,263	42%	705,489	-	Does not include TOML Aug & Sep
5539	OTHER AGENCY CONTRIBUTIONS	20,000	-	20,000	0%	20,000	-	
5901	CONTINGENCIES	69,000	-	69,000	0%	69,000	-	
	Expenditure Total:	6,866,397	3,818,487	3,047,910	56%	6,866,397	-	

TRANSFERS Expenditure		FY 24/25 Budget	YTD Actual	Balance	% of Budget	Year End Forecast	YE Forecast Variance	Comments
5798	CAPITAL REPLACEMENT	77,675	-	77,675	-	77,675	-	
5801	OPERATING TRANSFERS OUT	-	-	-	-	-	-	
	Expenditure Total:	77,675	-	77,675	-	77,675	-	

NET TRANSFERS

Projected Revenue less Projected Expenses:	(4,269,079)
	-
Less Capital Replacement Transfers:	77,675
Less Capital Structures & Improvements:	35,000
Operating Balance:	(4,381,754)

CAPITAL ACCOUNT Revenue		FY 24/25 Budget	YTD Actual	Balance	% of Budget	Year End Forecast	YE Forecast Variance	Comments
4911	Sales of Fixed Assets	-	-	-	0%	-	-	
4067	STATE TRANSIT ASST-CAPITAL	10,550	-	(10,550)	0%	10,550	-	
4495	STATE GRANTS - CAPITAL	136,035	136,035	-	100%	136,035	-	
4557	FEDERAL GRANTS - CAPITAL	561,000	-	(561,000)	0%	561,000	-	
4911	SALE OF FIXED ASSETS						-	

Capital Expenditures

5640	STRUCTURES & IMPROVEMENTS	35,000	76,263	(41,263)	218%	35,000	-	
5650	EQUIPMENT	10,000	-	10,000	0%	10,000	-	
5655	VEHICLES	1,564,363	904,362	660,002	58%	1,564,363	-	
	Expenditure Total:	1,609,363	980,624	628,739	61%	1,609,363	-	

Breakdown of 4819 Service & Fees Revenue	
MMSA Fees	245,356
Red's Revenue	422,729
All Other Passenger Fares	343,796
Total 4819	1,011,880

COUNTY OF INYO
Budget to Actuals with Encumbrances by Key/Obj

Ledger: GL

As of 1/27/2025

Object	Description	Budget	Actual	Encumbrance	Balance	%
Key: 153298 - ESTA - BUDGET						
OPERATING						
Revenue						
Expenditure						
NET OPERATING		0.00	0.00	0.00	0.00	
CAPITAL ACCOUNT						
Revenue						
NET CAPITAL ACCOUNT		0.00	0.00	0.00	0.00	
Key: 153299 - EASTERN SIERRA TRANSIT						
OPERATING						
Revenue						
4061	LOCAL TRANSPORTATION TAX	2,156,564.00	778,596.00	0.00	1,377,968.00	36.10
4065	STATE TRANSIT ASST	614,146.00	83,790.00	0.00	530,356.00	13.64
4301	INTEREST FROM TREASURY	50,700.00	54,114.65	0.00	(3,414.65)	106.73
4499	STATE OTHER	85,325.00	29,636.00	0.00	55,689.00	34.73
4555	FEDERAL GRANTS	799,345.00	4,306.76	0.00	795,038.24	0.53
4599	OTHER AGENCIES	1,189,665.00	620,126.26	0.00	569,538.74	52.12
4819	SERVICES & FEES	1,981,569.00	1,011,879.93	0.00	969,689.07	51.06
4959	MISCELLANEOUS REVENUE	65,000.00	17,867.97	0.00	47,132.03	27.48
Revenue Total:		6,942,314.00	2,600,317.57	0.00	4,341,996.43	37.45
Expenditure						
5001	SALARIED EMPLOYEES	2,123,363.00	1,051,608.73	0.00	1,071,754.27	49.52
5003	OVERTIME	173,045.00	119,117.80	0.00	53,927.20	68.83
5005	HOLIDAY OVERTIME	185,126.00	127,568.83	0.00	57,557.17	68.90
5012	PART TIME EMPLOYEES	608,207.00	359,959.49	0.00	248,247.51	59.18
5021	RETIREMENT & SOCIAL SECURITY	75,049.00	33,899.73	0.00	41,149.27	45.17
5022	PERS RETIREMENT	246,560.00	133,514.99	0.00	113,045.01	54.15
5031	MEDICAL INSURANCE	357,030.00	152,810.95	0.00	204,219.05	42.80
5043	OTHER BENEFITS	56,636.00	18,018.33	0.00	38,617.67	31.81
5045	COMPENSATED ABSENCE EXPENSE	215,000.00	152,466.74	0.00	62,533.26	70.91
5046	OPEB EXPENSE	40,000.00	40,000.00	0.00	0.00	100.00
5047	EMPLOYEE INCENTIVES	9,000.00	6,416.24	0.00	2,583.76	71.29
5111	CLOTHING	8,000.00	2,567.89	0.00	5,432.11	32.09
5152	WORKERS COMPENSATION	90,057.00	90,057.00	0.00	0.00	100.00
5154	UNEMPLOYMENT INSURANCE	19,500.00	19,338.06	0.00	161.94	99.16
5158	INSURANCE PREMIUM	200,744.00	200,748.00	0.00	(4.00)	100.00
5171	MAINTENANCE OF EQUIPMENT	721,990.00	488,074.31	0.00	233,915.69	67.60
5211	MEMBERSHIPS	1,775.00	1,104.00	0.00	671.00	62.19
5232	OFFICE & OTHER EQUIP < \$5,000	15,315.00	4,724.96	0.00	10,590.04	30.85
5238	OFFICE SUPPLIES	7,001.00	2,556.19	0.00	4,444.81	36.51
5253	ACCOUNTING & AUDITING SERVICE	69,471.00	42,812.47	0.00	26,658.53	61.62
5260	HEALTH - EMPLOYEE PHYSICALS	7,500.00	3,522.60	0.00	3,977.40	46.96
5263	ADVERTISING	51,553.00	42,135.97	0.00	9,417.03	81.73
5265	PROFESSIONAL & SPECIAL SERVICE	346,777.00	219,633.64	0.00	127,143.36	63.33
5291	OFFICE, SPACE & SITE RENTAL	216,128.00	81,251.34	0.00	134,876.66	37.59
5311	GENERAL OPERATING EXPENSE	96,825.00	79,548.12	0.00	17,276.88	82.15
5326	LATE FEES & FINANCE CHARGES	260.00	133.15	0.00	126.85	51.21
5331	TRAVEL EXPENSE	5,603.00	1,724.66	0.00	3,878.34	30.78
5332	MILEAGE REIMBURSEMENT	5,000.00	4,740.91	0.00	259.09	94.81

COUNTY OF INYO
Budget to Actuals with Encumbrances by Key/Obj

Ledger: GL

As of 1/27/2025

Object	Description	Budget	Actual	Encumbrance	Balance	%
5351	UTILITIES	119,393.00	43,205.57	0.00	76,187.43	36.18
5352	FUEL & OIL	705,489.00	295,225.86	0.00	410,263.14	41.84
5539	OTHER AGENCY CONTRIBUTIONS	20,000.00	0.00	0.00	20,000.00	0.00
5700	CONSTRUCTION IN PROGRESS	0.00	31,845.97	0.00	(31,845.97)	0.00
5901	CONTINGENCIES	69,000.00	0.00	0.00	69,000.00	0.00
Expenditure Total:		<u>6,866,397.00</u>	<u>3,850,332.50</u>	<u>0.00</u>	<u>3,016,064.50</u>	<u>56.07</u>
NET OPERATING		<u>75,917.00</u>	<u>(1,250,014.93)</u>	<u>0.00</u>	<u>1,325,931.93</u>	
NON-OPERATING						
Revenue						
NET NON-OPERATING		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	
CAPITAL ACCOUNT						
Revenue						
4067	STATE TRANSIT ASST-CAPITAL	10,550.00	0.00	0.00	10,550.00	0.00
4495	STATE GRANTS - CAPITAL	136,035.00	136,035.00	0.00	0.00	100.00
4557	FEDERAL GRANTS - CAPITAL	561,000.00	0.00	0.00	561,000.00	0.00
Revenue Total:		<u>707,585.00</u>	<u>136,035.00</u>	<u>0.00</u>	<u>571,550.00</u>	<u>19.22</u>
Expenditure						
5630	LAND IMPROVEMENTS	15,000.00	0.00	0.00	15,000.00	0.00
5640	STRUCTURES & IMPROVEMENTS	35,000.00	76,262.95	0.00	(41,262.95)	217.89
5655	VEHICLES	1,564,363.00	904,361.50	0.00	660,001.50	57.81
Expenditure Total:		<u>1,614,363.00</u>	<u>980,624.45</u>	<u>0.00</u>	<u>633,738.55</u>	<u>60.74</u>
NET CAPITAL ACCOUNT		<u>(906,778.00)</u>	<u>(844,589.45)</u>	<u>0.00</u>	<u>(62,188.55)</u>	
TRANSFERS						
Revenue						
Expenditure						
5798	CAPITAL REPLACEMENT	77,675.00	0.00	0.00	77,675.00	0.00
Expenditure Total:		<u>77,675.00</u>	<u>0.00</u>	<u>0.00</u>	<u>77,675.00</u>	<u>0.00</u>
NET TRANSFERS		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	
153299 Total:		<u>(908,536.00)</u>	<u>(2,094,604.38)</u>	<u>0.00</u>	<u>1,186,068.38</u>	

**COUNTY OF INYO
 UNDESIGNATED FUND BALANCES**

AS OF 06/30/2025

		Claim on Cash 1000	Accounts Receivable 1100,1105,1160	Loans Receivable 1140	Prepaid Expenses 1200	Accounts Payable 2000	Loans Payable 2140	Deferred Revenue 2200	Computed Fund Balance	Encumbrances	Fund Balance Undesignated
ESTA - EASTERN SIERRA TRANSIT AUTHORI											
1532	EASTERN SIERRA TRANSIT	3,212,446	904,469	18,429		117,488			4,017,856		4,017,856
1533	ESTA ACCUMULATED	1,888,577							1,888,577		1,888,577
1534	ESTA GENERAL RESERVE	558,464							558,464		558,464
1535	ESTA BUDGET STAB	223,383							223,383		223,383
1536	REDS MEADOW ROAD	191,300							191,300		191,300
6809	SRTP TRANSPORT PLAN	63,539							63,539		63,539
6820	NON-EMERGENCY TRAN REIM	9,810					10,432		(622)		(622)
6822	LCTOP-ELECTRIC VEHICLE	179,062							179,062		179,062
6824	ESTA-LCTOP	80,126	3			7	7,997		72,125		72,125
6825	BISHOP ADMIN BUILDING	45,543							45,543		45,543
ESTA	Totals	6,452,250	904,472	18,429		117,495	18,429		7,239,227		7,239,227
Grand Totals		6,452,250	904,472	18,429		117,495	18,429		7,239,227		7,239,227

STAFF REPORT

Subject: 2023/24 Audited Financial Report for the Eastern Sierra
Transit Authority

Presented by: Phil Moores and Dawn Vidal

BACKGROUND:

The Transportation Development Act requires that claimants receiving funds for transit services from a County Transportation Commission submit to an annual certified fiscal audit.

ANALYSIS/DISCUSSION:

In compliance with the requirements of the Transportation Development Act, the Eastern Sierra Transit Authority has an audited financial report prepared each year for the preceding fiscal year. The audit was performed this year by the firm CliftonLarsonAllan (CLA) who was chosen to perform the audit following a procurement conducted in 2023. This was the second of a five-year contract with ESTA.

There were no audit findings.

The audit for the fiscal year ending June 30, 2024 including the Management Report, is included on the following pages and will be available for public viewing on ESTA's website.

RECOMMENDATION:

This item is presented for the information of the Board, which is requested to receive and file the report.



Board of Directors
Eastern Sierra Transit Authority
Bishop, California

We have audited the financial statements of the business-type activities of Eastern Sierra Transit Authority as of and for the year ended June 30, 2024, and have issued our report thereon dated December 20, 2024. We have previously communicated to you information about our responsibilities under auditing standards generally accepted in the United States of America, *Government Auditing Standards*, and Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), as well as certain information related to the planned scope and timing of our audit in our Statement of Work dated June 30, 2024. Professional standards also require that we communicate to you the following information related to our audit.

Significant audit findings or issues

Qualitative aspects of accounting practices

Accounting policies

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Eastern Sierra Transit Authority are described in Note 1 to the financial statements.

No new accounting policies were adopted and the application of existing policies was not changed during 2024.

We noted no transactions entered into by the entity during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates

Accounting 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 and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the financial statements were:

- Management believes receivables are fully collectible based on historical experience. Accordingly, no allowance for doubtful accounts is included in the financial statements.
- Management's estimate of the other post-employment benefits (OPEB) liability is derived from actuarial evaluations obtained from experts. We compared the liability reported in the financial statements to the actuarial report prepared and issued for the year under audit. Considering the total liability at year-end is based on third-party actuarial valuations, the liability amount was deemed reasonable.
- Management's estimate of pension liability is derived from actuarial valuations obtained from CalPERS. We compared the liability reported in the financial statements to the actuarial report prepared and issued for the year under audit.

We evaluated the key factors and assumptions used to develop these estimates in determining that they are reasonable in relation to the financial statements taken as a whole.

Financial statement disclosures

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. There were no particularly sensitive financial statement disclosures.

The financial statement disclosures are neutral, consistent, and clear.

Significant unusual transactions

We identified no significant unusual transactions.

Difficulties encountered in performing the audit

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

Uncorrected misstatements

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has determined that the effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. The following summarizes uncorrected misstatements of the financial statements:

- Lease liabilities and corresponding right of use lease assets totaling 74,793 were not recorded as required by GASB 87. These are for the lease of a mobile office space and copier.

Corrected misstatements

None of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole.

Disagreements with management

For purposes of this communication, a disagreement with management is a disagreement on a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditors' report. No such disagreements arose during our audit.

Management representations

We have requested certain representations from management that are included in the management representation letter dated December 20, 2024.

Management consultations with other independent accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the entity's financial statements or a determination of the type of auditors' opinion that may be expressed on those statements, our professional standards require the consulting

accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Significant issues discussed with management prior to engagement

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

Required supplementary information

With respect to the required supplementary information (RSI) accompanying the financial statements, we made certain inquiries of management about the methods of preparing the RSI, including whether the RSI has been measured and presented in accordance with prescribed guidelines, whether the methods of measurement and preparation have been changed from the prior period and the reasons for any such changes, and whether there were any significant assumptions or interpretations underlying the measurement or presentation of the RSI. We compared the RSI for consistency with management's responses to the foregoing inquiries, the basic financial statements, and other knowledge obtained during the audit of the basic financial statements. Because these limited procedures do not provide sufficient evidence, we did not express an opinion or provide any assurance on the RSI.

Supplementary information in relation to the financial statements as a whole

With respect to the schedule of expenditures of federal awards (SEFA) accompanying the financial statements, on which we were engaged to report in relation to the financial statements as a whole, we made certain inquiries of management and evaluated the form, content, and methods of preparing the SEFA to determine that the SEFA complies with the requirements of the Uniform Guidance, the method of preparing it has not changed from the prior period or the reasons for such changes, and the SEFA is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the SEFA to the underlying accounting records used to prepare the financial statements or to the financial statements themselves. We have issued our report thereon dated December 20, 2024.

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



CliftonLarsonAllen LLP

Roseville, California
December 20, 2024

EASTERN SIERRA TRANSIT AUTHORITY

**FINANCIAL STATEMENTS AND
SUPPLEMENTARY INFORMATION**

YEAR ENDED JUNE 30, 2024



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**EASTERN SIERRA TRANSIT AUTHORITY
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INDEPENDENT AUDITORS' REPORT

Board of Directors
Eastern Sierra Transit Authority
Bishop, California

Report on the Financial Statements

Opinion

We have audited the accompanying financial statements of Eastern Sierra Transit Authority (ESTA), which comprise the statement of net position as of June 30, 2024, and the related statements of revenues, expenses, and changes in net position, and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of ESTA as of June 30, 2024, and the changes in its financial position and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. 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 ESTA and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

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

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

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 and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

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

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

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, schedule of ESTA's proportionate share of the net pension liability and schedule of contributions, and other postemployment benefits (OPEB) plan schedule of changes in ESTA's net OPEB liability and related ratios be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with 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 basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 20, 2024, on our consideration of ESTA's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of ESTA's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering ESTA's internal control over financial reporting and compliance.



CliftonLarsonAllen LLP

Roseville, California
December 20, 2024

**EASTERN SIERRA TRANSIT AUTHORITY
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2024**

The following Management's Discussion and Analysis (MD&A) of the Eastern Sierra Transit Authority (ESTA) financial performance provides an introduction to the financial statements for the year ended June 30, 2024. The information contained in this MD&A should be considered in conjunction with the information contained in ESTA's financial statements.

OVERVIEW OF THE FINANCIAL STATEMENTS

ESTA's financial statements are prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America promulgated by the Governmental Accounting Standards Board. ESTA is structured as an enterprise fund. ESTA's revenues are recognized when earned, not when received. Expenses are recognized when incurred, not when paid. Capital assets are capitalized and, with the exception of land, are depreciated over their useful lives. See the notes to the financial statements for a summary of ESTA's significant accounting policies.

Following this discussion and analysis are the basic financial statements of ESTA.

ESTA's basic financial statements are designed to provide readers with a broad overview of ESTA's financial status.

The statement of net position presents information on all of ESTA's assets and deferred outflows of resources and liabilities and deferred inflows of resources with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of ESTA's financial position.

$$\text{Net Position} = (\text{Assets} + \text{Deferred Outflows of Resources}) - (\text{Liabilities} + \text{Deferred Inflows of Resources})$$

The statement of revenues, expenses, and changes in net position presents information showing the change in ESTA's net position during the fiscal year. All changes in net position are reported as soon as the underlying event occurs, regardless of timing of related cash flows. Thus, revenues and expenses are recorded and reported in this statement for some items that will result in cash flows in future periods.

The statement of cash flows relates to the flows of cash and cash equivalents. Consequently, only transactions that affect ESTA's cash accounts are recorded in this statement. A reconciliation of the statement of cash flows is provided at the bottom of the statement to assist in understanding the difference between cash flows from operating activities and operating income.

The notes to the financial statements provide additional information that is essential to a full understanding of the data provided in the basic financial statements.

**EASTERN SIERRA TRANSIT AUTHORITY
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2024**

FINANCIAL HIGHLIGHTS

On June 30, 2024, the assets and deferred outflows of ESTA exceeded its liabilities and deferred inflows by \$11,282,157 (net position). Of this amount, \$8,188,913 (unrestricted net position) may be used to meet ESTA's ongoing obligations to citizens and creditors, and \$3,093,244 is ESTA's investment in capital assets.

ESTA's capital assets (e.g., land, infrastructure, and equipment) increased by \$1,254,099 due to capital asset additions offset by the annual depreciation of existing assets.

Long-term liabilities decreased by \$61,093 due to a decrease in other post-employment benefits and noncurrent compensated absences of \$216,388 and \$26,353 respectively offset by an increase in net pension liability of \$181,648.

FINANCIAL POSITION

Condensed Statement of Net Position

	<u>2024</u>	<u>2023</u>	<u>Variance</u>	<u>Change</u>
Assets:				
Current and Other Assets	\$ 10,190,786	\$ 9,399,814	8.41 %	\$ 790,972
Capital Assets	<u>3,093,244</u>	<u>1,839,145</u>	<u>68.19 %</u>	<u>1,254,099</u>
Total Assets	13,284,030	11,238,959	18.20 %	2,045,071
Deferred Outflows	849,963	966,536	(12.06)%	(116,573)
Liabilities:				
Current Liabilities	831,960	494,680	68.18 %	337,280
Long-Term Liabilities	<u>1,102,288</u>	<u>1,163,381</u>	<u>(5.25)%</u>	<u>(61,093)</u>
Total Liabilities	1,934,248	1,658,061	16.66 %	276,187
Deferred Inflows	<u>917,588</u>	<u>853,639</u>	<u>7.49 %</u>	<u>63,949</u>
Net Position:				
Investment in Capital Assets	3,093,244	1,839,145	68.19 %	1,254,099
Unrestricted	<u>8,188,913</u>	<u>7,854,650</u>	<u>4.26 %</u>	<u>334,263</u>
Total Net Position	<u>\$ 11,282,157</u>	<u>\$ 9,693,795</u>	<u>16.39 %</u>	<u>\$ 1,588,362</u>

As shown in the schedule above, at June 30, 2024, ESTA's total assets are \$13,284,030. The total assets held increased by \$2,045,071 from the June 30, 2023 balance of \$11,238,959. The increase in total assets was due primarily to an increase in capital assets net of accumulated depreciation and in increase in due from other governments. Deferred outflows of \$849,963 represent contributions made by ESTA during fiscal year 2023/24 after the pension and OPEB liability measurement date of June 30, 2023 and other pension related deferred outflows.

**EASTERN SIERRA TRANSIT AUTHORITY
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2024**

The largest portion of ESTA's net position reflects its unrestricted portion. These funds may be used to meet ESTA's ongoing obligations to citizens and creditors.

**Changes in Net Position
Years Ended June 30, 2024 and 2023**

	<u>2024</u>	<u>2023</u>	<u>Variance</u>	<u>Change</u>
Revenues:				
Operating	\$ 2,349,137	\$ 2,165,759	8.47%	\$ 183,378
Nonoperating	6,830,316	4,849,639	40.84%	1,980,677
Total Revenues	<u>9,179,453</u>	<u>7,015,398</u>	30.85%	2,164,055
Expenses:				
Operating Expenses	<u>7,637,675</u>	<u>6,818,502</u>	12.01 %	819,173
Capital Contributions	<u>46,584</u>	<u>467,863</u>	(90.04)%	(421,279)
Change in Net Position	1,588,362	664,759	(138.94)%	923,603
Net Position - Beginning	<u>9,693,795</u>	<u>9,029,036</u>	7.36%	664,759
Net Position - Ending	<u>\$ 11,282,157</u>	<u>\$ 9,693,795</u>	16.39%	\$ 1,588,362

Revenues – ESTA's revenues for fiscal year 2023/24 increased by 30.85% or \$2,164,055. Revenues increased primarily due to grant revenues.

Expenses – ESTA's expenses for fiscal year 2023/24 increased 12.01% or \$819,173. Operating expenses increased primarily due to pension expense.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets – ESTA's investment in capital assets as of June 30, 2024 amounted to \$3,093,244 (net of accumulated depreciation). This investment in capital assets includes land, land improvements, and equipment. The \$1,254,099 increase is due to a large amount of capital asset additions in the current year primarily from replacing an old fleet of busses.

Additional information on ESTA's capital assets can be found in Note 3 of this report.

Long-term liabilities – At June 30, 2024, ESTA reported \$964,688 related to net pension and OPEB liabilities.

Additional information on ESTA's long-term liabilities can be found in Notes 6 and 7 of this report.

**EASTERN SIERRA TRANSIT AUTHORITY
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2024**

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

Eastern Sierra Transit Authority (ESTA) has recovered about 90% of its pre-Covid ridership. Growth has slowed to normal levels and new services are carefully being introduced to increase ridership.

The economic factors affecting ESTA are inflation, fuel prices, maintenance costs, and labor. Recruiting is healthy and we are fully staffed.

ESTA's vehicles represent the great majority of our assets. Every category of vehicle, except for the heavy-duty buses in Mammoth Lakes, is at a healthy age with replacements arriving each year. The fleet of heavy-duty transit buses in Mammoth Lakes poses a financial challenge since the 13-bus fleet was purchased all at the same time in 2012. Zero emission vehicles cannot yet be fully supported in the Eastern Sierra region, but plans are being discussed to improve that.

ESTA's new Bishop facility is still waiting for Los Angeles Department of Water and Power to release land leases. Until then, we are completing architectural and engineering plans so we are shovel ready.

Despite high inflation pushing prices up, we have continued to generate revenue to cover expenses. This trend is expected to continue, but we will keep a close eye on the budget throughout the year.

REQUEST FOR INFORMATION

This financial report is designed to provide a general overview of ESTA's finances for all those with an interest in ESTA's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Eastern Sierra Transit Authority Executive Director, at P.O. Box 1357, Bishop, CA 93515 or the Inyo County Auditor-Controller at P.O. Drawer R, Independence, CA 93526.

**EASTERN SIERRA TRANSIT AUTHORITY
STATEMENT OF NET POSITION
JUNE 30, 2024**

**ASSETS AND DEFERRED
OUTFLOWS OF RESOURCES**

CURRENT ASSETS

Cash	7,520,812
Accounts Receivable	259,245
Due From Other Governments	2,016,740
Interest Receivable	51,514
Prepaid Expenses	342,475
Total Current Assets	10,190,786

CAPITAL ASSETS, Net of Accumulated Depreciation

3,093,244

Total Assets

13,284,030

DEFERRED OUTFLOWS OF RESOURCES

Deferred Other Postemployment Benefits	82,795
Deferred Pensions	767,168
Total Deferred Outflows of Resources	849,963

**LIABILITIES, DEFERRED INFLOWS OF
RESOURCES, AND NET POSITION**

CURRENT LIABILITIES

Accounts Payable and Accrued Liabilities	591,630
Salaries Payable	140,330
Compensated Absences, Current	100,000
Total Current Liabilities	831,960

NONCURRENT LIABILITIES

Net Other Post Employment Benefits Liability	184,976
Compensated Absences, Noncurrent	137,600
Net Pension Liability	779,712
Total Noncurrent Liabilities	1,102,288

Total Liabilities

1,934,248

DEFERRED INFLOWS OF RESOURCES

Deferred Other Postemployment Benefits	794,120
Deferred Pensions	123,468
Total Deferred Inflows of Resources	917,588

NET POSITION

Investment in Capital Assets	3,093,244
Unrestricted	8,188,913
Total Net Position	\$ 11,282,157

See accompanying Notes to Financial Statements.

**EASTERN SIERRA TRANSIT AUTHORITY
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
YEAR ENDED JUNE 30, 2024**

OPERATING REVENUES	
Fare Revenues	\$ 2,349,137
OPERATING EXPENSES	
Salaries and Benefits	4,425,407
Vehicle Maintenance	937,938
Fuel	664,208
Depreciation Expense	352,700
Professional and Other Services	516,700
Rents	201,383
Insurance	190,908
Parts and Supplies	141,312
Utilities	106,923
Advertising	53,229
Miscellaneous Expenses	46,967
Total Operating Expenses	<u>7,637,675</u>
OPERATING LOSS	(5,288,538)
NONOPERATING REVENUES	
Local Transportation Fund Allocation	2,734,457
State Transit Assistance Fund Allocation	604,873
Intergovernmental Revenues	1,913,821
Operating Assistance	1,075,074
Other Revenues	95,421
Use of Money and Property	395,670
Gain on Sale of Assets	11,000
Total Nonoperating Revenues	<u>6,830,316</u>
INCOME BEFORE CAPITAL CONTRIBUTIONS	1,541,778
CAPITAL CONTRIBUTIONS	<u>46,584</u>
CHANGE IN NET POSITION	1,588,362
Net Position - Beginning of Year	<u>9,693,795</u>
NET POSITION - END OF YEAR	<u><u>\$ 11,282,157</u></u>

See accompanying Notes to the Financial Statements.

**EASTERN SIERRA TRANSIT AUTHORITY
STATEMENT OF CASH FLOWS
YEAR ENDED JUNE 30, 2024**

CASH FLOWS FROM OPERATING ACTIVITIES	
Receipts from Customers	\$ 3,084,970
Cash Payments to Suppliers of Goods or Services	(2,545,492)
Cash Payments to Employees for Services	(4,278,144)
Net Cash Used by Operating Activities	<u>(3,738,666)</u>
CASH FLOWS FROM INVESTING ACTIVITIES	
Interest Received	<u>344,498</u>
Net Cash Provided by Investing Activities	344,498
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	
Local Transportation Fund Allocation	2,315,028
State Transit Assistance Allocation	614,410
Operating Grants - Federal and State	692,511
Operating Assistance	1,121,269
Other Revenues	93,849
Net Cash Provided by Noncapital Financing Activities	<u>4,837,067</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	
Capital Grants	46,584
Payments for Capital Asset Purchases	<u>(1,606,800)</u>
Net Cash Used by Capital and Related Financing Activities	<u>(1,560,216)</u>
NET INCREASE IN CASH AND CASH EQUIVALENTS	(117,317)
Cash and Cash Equivalents - Beginning of Year	<u>7,638,129</u>
CASH AND CASH EQUIVALENTS - END OF YEAR	<u>\$ 7,520,812</u>

See accompanying Notes to the Financial Statements.

**EASTERN SIERRA TRANSIT AUTHORITY
STATEMENT OF CASH FLOWS (CONTINUED)
YEAR ENDED JUNE 30, 2024**

**RECONCILIATION OF OPERATING LOSS TO NET CASH
USED BY OPERATING ACTIVITIES**

Operating Income (Loss)	\$ (5,288,538)
Adjustments to Reconcile Operating Loss to Net Cash Used by Operating Activities:	
Depreciation	352,701
(Gain) loss on disposal of capital assets	11,000
(Increase) Decrease in Assets:	
Accounts Receivable	735,833
Prepaid Expense	(6,371)
Deferred Pensions	56,579
Deferred OPEB	59,994
Increase (Decrease) in Liabilities:	
Accounts Payable and Accrued Liabilities	309,446
Salaries Payable	1,481
Net Other Postemployment Liability	(216,388)
Net Pension Liability	181,648
Deferred Pensions	(16,865)
Deferred Other Postemployment Benefits	80,814
Net Cash Used by Operating Activities	<u>\$ (3,738,666)</u>

See accompanying Notes to the Financial Statements.

**EASTERN SIERRA TRANSIT AUTHORITY
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2024**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity

The Eastern Sierra Transit Authority (ESTA) was established in 2007 by a joint powers agreement between Inyo County, Mono County, the City of Bishop, and the Town of Mammoth Lakes to operate a regional transportation system in the Eastern Sierra region.

Basis of Presentation

ESTA reports the activity relevant to its operations in an enterprise fund. The enterprise fund is used to account for operations that are financed and operated in a manner similar to private business enterprises, where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges, or where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other policies. Unrestricted net position for the enterprise fund represents the net position available for future operations.

Measurement Focus and Basis of Accounting

Accounting and financial reporting treatment applied to a fund is determined by its measurement focus. The enterprise fund is accounted for on a flow of economic resources measurement focus. This measurement focus emphasizes the determination of increased/decreased net position. The accrual basis of accounting is used for the enterprise fund. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred.

Operating Revenues – Revenues from the sale of tickets and passenger rides are recognized as income when the related service is provided.

Nonoperating Revenues – ESTA receives substantial funds that are not reported as operating revenues. For example, ESTA receives operating assistance from the Town of Mammoth Lakes. These funds are recognized as revenue when all applicable eligibility requirements are met. ESTA receives annual allocations from the Local Transportation and State Transit Assistance funds of the two counties it provides services in. These allocations are recognized as revenue when the allocations are approved. ESTA also receives a number of grants from various sources. These are recognized into income as eligibility requirements are met.

The following is a description of ESTA's main funding sources:

Passenger Revenue

Passenger fares consist of fare charges to the users of the system. These fares include revenue from a contract with Mammoth Mountain Ski Resort.

**EASTERN SIERRA TRANSIT AUTHORITY
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2024**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Measurement Focus and Basis of Accounting (Continued)

Operating Assistance

As mentioned above, the Town of Mammoth Lakes, a member of the Joint Powers Authority, provides operating assistance to ESTA. These revenues are not included as a component of fare revenues, but instead are reported as nonoperating revenues.

Federal Transit Administration (FTA)

FTA revenues are funded by a federal gas tax and revenues of the federal general fund. ESTA receives Section 5311 grants which are used for operations. Section 5310 funding is used for Non-Emergency Medical Program.

Local Transportation Fund (LTF)

LTF is derived from a ¼ cent of the general sales tax collected statewide. The State Board of Equalization, based on sales tax collected in each county, returns the general sales tax revenues to each county's LTF. Each county then apportions the LTF funds within the county based on population.

State Transit Assistance (STA)

STA funds are appropriated by the legislature to the State Controller's Office (SCO). The SCO then allocates the tax revenue, by formula, to planning agencies and other selected agencies. Statute requires that 50% of STA funds be allocated according to population and 50% be allocated according to transit operator revenues from the prior fiscal year.

Budgetary Information

State law requires the adoption of an annual budget for the enterprise fund, which must be approved by the Board of Directors. The budget is prepared on an accrual basis. The Board of Directors adopts an annual budget for transit operations. The executive director shall have the authority to transfer funds between line items, not to exceed \$5,000 or 20% for any one line item, whichever is greater, with the limits of the overall budget. The executive director shall report, on a regular basis, any such transfers to and from budgeted line items. Budget amendments in excess of \$5,000 or 20% of a line item, whichever is greater, shall require board approval.

Cash and Cash Equivalents

For purposes of the statement of cash flows, ESTA considers the cash held in the County Treasury, its only investments, to be cash and cash equivalents.

Investments

Investments consist of funds deposited in the pooled fund with Inyo County. Investments are stated at market value. Such investments are within the state statutes and ESTA's investment policy.

**EASTERN SIERRA TRANSIT AUTHORITY
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2024**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Prepaid Items

Payments made for services that will benefit future accounting periods are recorded as prepaid items.

Capital Assets

Capital assets are stated at historical cost. The cost of normal maintenance and repairs is charged to operations as incurred. Major improvements are capitalized and depreciated over the remaining useful lives of the related properties. Depreciation is computed using the straight-line method over estimated useful lives as follows:

Buildings and Improvements	40 to 50 Years
Buses and Maintenance Vehicles	5 to 12 Years
Light-Rail Structures and Light-Rail Vehicles	25 to 45 Years
Other Operating Equipment	5 to 15 Years

It is the policy of ESTA to capitalize all capital assets with an individual cost of more than \$5,000, and a useful life in excess of one year.

Compensated Absences

ESTA's policy allows employees to accumulate earned but unused comprehensive leave and compensated time off, which will be paid to employees upon separation from ESTA's service.

Pensions

For purposes of measuring the net pension liability (asset) and deferred outflows/inflows of resources related to pensions, and pension expense (credit), information about the fiduciary net position of the ESTA's California Public Employees' Retirement system (CalPERS) plan (Plan) and additions to/deductions from the Plan's fiduciary net position have been determined on the same basis as they are reported by CalPERS. 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.

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position reports a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period and so will not be recognized as an outflow of resources (expense/expenditure) until then. ESTA has two items that qualify for reporting in this category. These items relate to the outflows from changes in the net pension liability and from other postemployment benefits (OPEB) liability and are reportable on the statement of net position.

**EASTERN SIERRA TRANSIT AUTHORITY
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2024**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Deferred Outflows/Inflows of Resources (Continued)

In addition to liabilities, the statement of financial position reports a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period and so will not be recognized as an inflow of resources (revenue) until that time. ESTA has two types of items which qualify for reporting in this category. These items relate to inflows from changes in the net pension and OPEB liabilities and are reportable on the statement of net position.

Net Other Postemployment Benefits (OPEB)

For purposes of measuring the net OPEB liability and deferred outflows/inflows of resources related to OPEB, and OPEB expense (credit), information about the fiduciary net position of the ESTA's Public Agency Retirement Services (PARS) plan (Plan) and additions to/deductions from the Plan's fiduciary net position have been determined on the same basis as they are reported by PARS. 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.

Federal, State, and Local Grant Funds

Grants are accounted for in accordance with the purpose for which the funds are intended. Approved grants for the acquisition of land, building, and equipment are recorded as revenues as the related expenses are incurred. Approved grants for operating assistance are recorded as revenues in which the related grant conditions are met. Advances received on grants are recorded as a liability until related grant conditions are met. The Transportation Development Act (TDA) provides that any funds not earned and not used may be required to be returned to their source.

When both restricted and unrestricted resources are available for the same purpose ESTA uses restricted resources first.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America require 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.

Allowance for Doubtful Accounts

Accounts receivables consist entirely of amounts due from other governmental agencies for operating and capital grants. Management believes its accounts receivable to be fully collectible, and, accordingly, no allowance for doubtful accounts is required.

**EASTERN SIERRA TRANSIT AUTHORITY
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2024**

NOTE 2 CASH AND INVESTMENTS

Cash and investments consisted of the following at June 30, 2024:

Deposits Held in the County of Inyo Investment Pool	\$ 7,381,382
Deposits Held in Financial Institutions	139,230
Imprest Cash	200
Total	<u>\$ 7,520,812</u>

Custodial Credit Risk

At June 30, 2024, the carrying amount of the deposits held at banks was \$139,230 and the bank balances totaled \$139,230. The bank balances are insured by the FDIC up to \$250,000. State law requires that the collateral be equal to or greater than 100% of all public deposit that is held with the pledging financial institution if government securities are used or 150% if mortgages are used as the collateral.

Authorized Investments

California statutes authorize ESTA to invest idle or surplus funds in a variety of credit instruments as provided for in California Government Code Section 53600, Chapter 4 – *Financial Affairs*.

The Government Code allows investments in the following instruments:

- Securities of the United States government, or its agencies
- Small Business Administration loans
- Certificates of Deposit (or Time Deposits) Negotiable Certificates of Deposit
- Commercial paper and medium-term corporate notes
- Local Agency Investment Fund (State Pool and County Pool) Demand Deposits
- Repurchase Agreements (Repos)
- Passbook Savings Account Demand Deposits
- Reverse Repurchase Agreements
- County Cash Pool

The bulk of ESTA's assets are held in an investment pool with the County of Inyo. More information about the County's investments can be found in the County's financial statements.

Cash in County Treasury

Cash in Inyo County is held by the Inyo County treasurer in an investment pool. The County maintains a cash and investment pool in order to facilitate the management of cash. Cash in excess of current requirements is invested in various interest-bearing securities. Information regarding categorization and fair value of investments can be found in the County's financial statements. The treasurer's investments and policies are overseen by the Inyo County Treasury Oversight Committee.

**EASTERN SIERRA TRANSIT AUTHORITY
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2024**

NOTE 2 CASH AND INVESTMENTS (CONTINUED)

Cash in County Treasury (Continued)

Government Accounting Standards Board Statement No. 40 requires additional disclosures about a government's deposits and investment risks that include custodial risk, credit risk, concentration risk, and interest rate. ESTA did not have a deposit or investment policy that addresses specific types of risks.

Required risk disclosures for ESTA's investment in the Inyo County Investment Pool at June 30, 2024 were as follows:

Credit Risk	Not Rated
Custodial Risk	Not Applicable
Concentration of Credit Risk	Not Applicable
Interest Rate Risk	Not Available

The fair value of ESTA's investment in the Inyo County Investment Pool is determined based on market value.

NOTE 3 CAPITAL ASSETS

Capital assets consisted of the following at June 30, 2024:

	Balance 7/1/2023	Additions	Deletions	Transfers	Balance 6/30/2024
Capital Assets, Being Depreciated:					
Structures and Improvements	\$ 659,646	\$ 18,294	\$ -	\$ 5,401	\$ 683,341
Equipment	10,480,640	1,588,506	(407,746)	(5,401)	11,655,999
Total Capital Assets, Being Depreciated	11,140,286	1,606,800	(407,746)	-	12,339,340
Less Accumulated Depreciation for:					
Structures and Improvements	(145,061)	(19,361)	-	-	(164,422)
Equipment	(9,156,080)	(333,340)	407,746	-	(9,081,674)
Total Accumulated Depreciation	(9,301,141)	(352,701)	407,746	-	(9,246,096)
Capital Assets, Net	<u>\$ 1,839,145</u>	<u>\$ 1,254,099</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,093,244</u>

Depreciation expense was \$352,701 for the year ended June 30, 2024.

**EASTERN SIERRA TRANSIT AUTHORITY
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2024**

NOTE 4 FARE REVENUE RATIO

ESTA is required to maintain a fare revenue-to-operating expense ratio of 10% in accordance with the Transportation Development Act. The fare revenue-to-operating expense ratio for ESTA is calculated as follows for the year ended June 30, 2024:

Fare Revenues	\$	2,349,137
Operating Expenses		7,637,675
Less Allowable Exclusions:		
Depreciation and Amortization		(352,700)
Net Operating Expenses		\$ 7,284,975
Fare Revenue Ratio		32.25%

NOTE 5 EMPLOYEES' RETIREMENT PLAN (DEFINED BENEFIT PLAN)

Plan Description

ESTA's defined benefit pension plan, the California Public Employee's Retirement System, provides retirement and disability annual cost of living adjustments, and death benefits to plan members and beneficiaries. The California Public Employee's Retirement System (CalPERS) is a cost sharing multiple-employer plan administered by CalPERS, which acts as a common investment and administrative agent for participating public employers within the state of California. A menu of benefit provisions as well as other requirements are established by state statutes within the Public Employee's Retirement Law. ESTA selects optional benefit provisions from the benefit menu by contract with CalPERS and adopts those benefits through local ordinance (other local methods). CalPERS issues a separate report.

Funding Policy

Active plan members in ESTA's defined pension plan are required to contribute either 8%, 7%, or 6.25% of their annual covered salary depending upon the plan in which the employee participates. ESTA is required to contribute the actuarially determined remaining amounts necessary to fund the benefits for its members. The fiscal year 2023/2024 employer rates are as follows:

Tier	Misc.	PEPRA
Tier 1	13.340 %	7.680 %
Tier 2	11.840	N/A

The actuarial methods and assumptions used are those adopted by the CalPERS Board of Administration. The contribution requirements of the plan members are established by state statute and the employer contribution rate is established and may be amended by CalPERS. ESTA pays plan members' contribution on their behalf for employees participating in the Classic plan. Contributions made to the pension plan during fiscal year 2023/2024 were \$166,512.

**EASTERN SIERRA TRANSIT AUTHORITY
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2024**

NOTE 5 EMPLOYEES' RETIREMENT PLAN (DEFINED BENEFIT PLAN) (CONTINUED)

Actuarial Assumptions

ESTA's net pension liability is measured as its proportionate share of the total pension liability, less the proportionate share of the pension plan's fiduciary net position. The net pension liability of the cost sharing plan is measured as of June 30, 2023, using an annual actuarial valuation as of June 30, 2022, with update procedures used to roll forward the total pension liability to June 30, 2023. A summary of principal assumptions and methods used to determine the net pension liability is shown below.

- Discount Rate/Rate of Return – 6.90%
- Inflation Rate – 2.3%
- Salary increases – Varies by Entry Age and Service
- COLA Increases – up to 2.30%
- Post-Retirement Mortality – Derived using CalPERS' Membership Data for all Funds

The actuarial assumptions used in the June 30, 2022 valuation were based off on the results of an actuarial experience study completed in 2021. The Experience Study Report can be obtained at CalPERS' website under Forms and Publications.

The long-term expected rate of return on pension plan investments (6.90%) 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.

<u>Asset Class</u>	<u>Assumed Asset Allocation</u>	<u>Real Return (a), (b)</u>
Global Equity - cap-weighted	30.00 %	4.45 %
Global equity non-cap-weighted	12.00	3.84
Private Equity	13.00	7.28
Treasury	5.00	0.27
Mortgage-backed Securities	5.00	0.50
Investment Grade Corporates	10.00	1.56
High Yield	5.00	2.27
Emerging Market Debt	5.00	2.48
Private Debt	5.00	3.57
Real Assets	15.00	3.21
Leverage	(5.00)	(0.59)
Total	<u>100.00 %</u>	

(a) An expected inflation of 2.30% used for this period.

(b) Figures are based on the 2021-22 Asset Liability Management study.

Detailed information about the pension fund's fiduciary net position is available in the separately issued CalPERS comprehensive annual financial report which may be obtained by contacting CalPERS.

**EASTERN SIERRA TRANSIT AUTHORITY
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2024**

NOTE 5 EMPLOYEES' RETIREMENT PLAN (DEFINED BENEFIT PLAN) (CONTINUED)

Net Pension Liability

At June 30, 2024, ESTA had a liability (asset) of \$779,712 in the statement of net position for its proportionate share of the net pension liability (asset). The net pension liability (asset) was measured as of June 30, 2023 and the total pension liability used to calculate the net pension liability (asset) was determined by an actuarial valuation as of June 30, 2022. ESTA's proportion of the net pension liability (asset) was based on a projection of ESTA's long-term share of contributions to the pension plan relative to the projected contributions of all pension plan participants, which was actuarially determined. The proportionate share of the Net Pension Liability for ESTA to the total pool at June 30, 2023 was (0.02826%), an increase of 0.00125% from the prior year.

Sensitivity of Net Pension Liability to Changes in the Discount Rate

The following presents the net pension liability of ESTA's proportionate share of the Plan as of the measurement date calculated using the discount rate of 6.90%, as well as what the net pension liability would be if it were calculated using a discount rate that is one percentage point lower (5.90%) or one percentage point higher (7.90%) than the current rate.

	1% Decrease 5.90%	Discount Rate 6.90%	1% Increase 7.90%
ESTA's Proportionate Share of the Net Pension Liability (Asset)	\$ 1,647,061	\$ 779,712	\$ 65,810

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

Pension expense represents the change in the net pension liability during the measurement period, adjusted by actual contributions and the deferred recognition of changes in investment gain/loss, actuarial gain/loss, actuarial assumptions or method, and plan benefits. During the year ended June 30, 2024, ESTA recognized a pension expense of \$445,041. At June 30, 2024, ESTA reported deferred outflows of resources and deferred inflows of resources related to pension from the following sources.

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes in Assumptions	\$ 47,075	\$ -
Differences between Expected and Actual Experience	33,653	-
Net Difference between Projected and Actual Investment Earnings	126,242	-
Differences between Employer Contributions and Proportionate Share of Contributions	-	123,468
Change in Authority's Proportion	336,519	-
Pension Contributions Made Subsequent to Measurement Date	223,679	-
Total	\$ 767,168	\$ 123,468

**EASTERN SIERRA TRANSIT AUTHORITY
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2024**

NOTE 5 EMPLOYEES' RETIREMENT PLAN (DEFINED BENEFIT PLAN) (CONTINUED)

**Pension Expense and Deferred Outflows/Inflows of Resources Related to Pensions
(Continued)**

The \$223,679 reported as deferred outflows of resources related to contributions subsequent to the June 30, 2023, measurement date will be recognized as a reduction of the net pension liability in the year ending June 30, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expenses as follows:

<u>Year Ending June 30,</u>	<u>Amount</u>
2025	\$ 194,597
2026	122,740
2027	99,062
2028	3,622
Total	<u>\$ 420,021</u>

NOTE 6 OTHER POST EMPLOYMENT BENEFITS PLAN

Plan Description

Plan Administration. ESTA sponsors healthcare coverage under the California Public Employees Medical and Hospital Care Act (PEMHCA), commonly referred to as PERS Health. PEMHCA provides health insurance through a variety of Health Maintenance Organization (HMO) and Preferred Provider Organization (PPO) options.

Benefits Provided. Employees hired before January 1, 2013 are eligible for ESTA-paid retiree medical benefits upon attainment of age 50, and five years CalPERS service. Employees hired on or after January 1, 2013 are eligible for ESTA-paid retiree medical benefits upon attainment of age 52, and five years CalPERS service.

ESTA contributes the PEMHCA minimum under the unequal method (5% times number of years ESTA has been in PEMHCA). ESTA joined PEMHCA in 2007, therefore for 2023, this amount is 70% of the PEMHCA minimum (\$151), or \$105.70 per month. In 2024, this amount is 75% of the PEMHCA minimum (\$157), or \$117.75 per month. In addition to the PEMHCA minimum, ESTA pays administrative fees of 0.24% per premium. Also, survivor benefits are available.

Plan membership. At July 1, 2022, membership consisted of the following:

Inactive Plan Members or Beneficiaries Currently	
Receiving Benefit Payments	2
Active Plan Members	45

Contributions – ESTA made contributions of \$46,647 during the year ended June 30, 2024

**EASTERN SIERRA TRANSIT AUTHORITY
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2024**

NOTE 6 OTHER POST EMPLOYMENT BENEFITS PLAN (CONTINUED)

Net OPEB Liability

ESTA's net OPEB Liability was measured as of June 30, 2023 and the net OPEB Liability used to calculate the net OPEB Liability was determined by an actuarial valuation as of July 1, 2022.

Actuarial Assumptions

The net OPEB liability was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Salary Increases	3.00%
Medical Cost Trend Rate	6.25% (in January 1, 2025 and grade down to 3.9% by 2075)
Inflation Rate	2.5%

Mortality rates were based on the CalPERS 2021 experience study adding the MacLeod Watts Scale 2022 as a mortality improvement scale.

Discount rate. GASB 75 requires a discount rate that reflects the following:

- a) The long-term expected rate of return on OPEB plan investments – to the extent that the OPEB plan's fiduciary net position (if any) is projected to be sufficient to make projected benefit payments and assets are expected to be invested using a strategy to achieve that return;
- b) A yield or index rate for 20-year, tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher – to the extent that the conditions in (a) are not met.

To determine a resulting single (blended) rate, the amount of the plan's projected fiduciary net position (if any) and the amount of projected benefit payments is compared in each period of projected benefit payments. The discount rate used to measure ESTA's net OPEB liability is based on these requirements and the following information:

<u>Reporting Date</u>	<u>Measurement Date</u>	<u>Municipal Bond 20-Year High Grade Rate Index</u>	<u>Discount Rate</u>
June 30, 2024	June 30, 2023	3.86%	4.00%

The discount rate was increased by 0.25% from the prior year discount rate of 3.75%.

**EASTERN SIERRA TRANSIT AUTHORITY
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2024**

NOTE 6 OTHER POST EMPLOYMENT BENEFITS PLAN (CONTINUED)

Changes in the Net OPEB Liability

The table below shows the changes in the Total OPEB Liability, the Plan Fiduciary Net Position, and the Net OPEB liability as of the measurement date June 30, 2023.

	Increase (Decrease)		
	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability
Balance - July 1, 2023	\$ 493,010	\$ 91,646	\$ 401,364
Change in the Year:			
Service Cost	85,002	-	85,002
Interest on Total OPEB Liability	21,412	-	21,412
Difference Between Expected and Actual Experience	(170,086)		(170,086)
Changes of Assumptions	(74,716)	(1,771)	(72,945)
Benefit Payments ¹	(14,054)	(14,054)	-
Contributions - Employer	-	74,054	(74,054)
Net Investment Income	-	5,717	(5,717)
Net Changes	<u>(152,442)</u>	<u>63,946</u>	<u>(216,388)</u>
Balance - June 30, 2024	<u>\$ 340,568</u>	<u>\$ 155,592</u>	<u>\$ 184,976</u>

¹ Amount includes implicit subsidy associated with benefits paid.

Sensitivity of the Net OPEB Liability to Changes in the Discount Rate

The following presents the net OPEB liability of ESTA, as well as what ESTA's net OPEB liability would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current discount rate.

	1% Decrease 3.00%	Discount Rate 4.00%	1% Increase 5.00%
Net OPEB Liability	\$ 230,909	\$ 184,976	\$ 146,743

The following presents the net OPEB liability of ESTA, as well as what ESTA's net OPEB liability would be if it were calculated using healthcare cost trend rates that are one percentage point lower or one percentage point higher than the current healthcare cost trend rates.

	1% Decrease 5.50%	Trend Rate 6.50%	1% Increase 7.50%
Net OPEB Liability	\$ 139,700	\$ 184,976	\$ 239,977

**EASTERN SIERRA TRANSIT AUTHORITY
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2024**

NOTE 6 OTHER POST EMPLOYMENT BENEFITS PLAN (CONTINUED)

OPEB Expense, Deferred Outflows and Deferred Inflows of Resources Related to OPEB

For the year ended June 30, 2024, ESTA recognized OPEB benefit of \$28,933. OPEB benefit represents the change in the net OPEB liability during the measurement period, adjusted for actual contributions and the deferred recognition of changes in actuarial assumptions or method. At June 30, 2024, ESTA reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Employer Contributions Made Subsequent to the Measurement Date	\$ 46,647	\$ -
Change in Assumptions	25,540	333,258
Difference Between Expected and Actual Experience	-	460,862
Difference Between Projected and Actual Earnings	10,608	-
Total	\$ 82,795	\$ 794,120

The \$46,647 reported as deferred outflows of resources related to contributions subsequent to the June 30, 2023 measurement date will be recognized as a reduction of the net OPEB liability in the fiscal year ending June 30, 2025. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized as OPEB expense as follows:

Year Ending June 30,	Amount
2025	\$ (133,250)
2026	(150,377)
2027	(154,237)
2028	(157,307)
2029	(50,734)
Thereafter	(112,067)
Total	\$ (757,972)

**EASTERN SIERRA TRANSIT AUTHORITY
REQUIRED SUPPLEMENTARY INFORMATION
LAST TEN MEASUREMENT DATES**

**Other Postemployment Benefits Plan (OPEB)
Schedule of Changes in the Net OPEB Liability and Related Ratios**

Last 10 Fiscal Years*

	FY2018	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024
Total OPEB Liability							
Service Cost	\$ 74,075	\$ 76,297	\$ 131,215	\$ 147,791	\$ 174,252	\$ 112,504	\$ 85,002
Interest	16,306	19,066	28,599	31,389	31,985	12,104	21,412
Actual and Expected Experience Difference	-	-	(17,416)	-	(530,397)	-	(170,086)
Changes of Assumptions	-	(40,212)	60,271	100,632	(292,491)	(134,933)	(74,716)
Benefit Payments	(2,116)	(2,294)	(8,699)	(4,151)	(3,028)	(9,753)	(14,054)
Net Changes in Total OPEB Liability	88,265	52,857	193,970	275,661	(619,679)	(20,078)	(152,442)
Total OPEB Liability - Beginning	522,014	610,279	663,136	857,106	1,132,767	513,088	493,010
Total OPEB Liability - Ending (a)	<u>\$ 610,279</u>	<u>\$ 663,136</u>	<u>\$ 857,106</u>	<u>\$ 1,132,767</u>	<u>\$ 513,088</u>	<u>\$ 493,010</u>	<u>\$ 340,568</u>
Plan Fiduciary Net Position							
Contributions - Employer	\$ 2,116	\$ 2,294	\$ 8,699	\$ 4,151	\$ 46,441	\$ 69,292	\$ 74,054
Difference Between Actual and Expected Experience	-	-	-	-	-	(15,347)	-
Net Investment Income	-	-	-	-	574	3,467	3,946
Benefit Payments	(2,116)	(2,294)	(8,699)	(4,151)	(3,028)	(9,753)	(14,054)
Net Change in Plan Fiduciary Net Position	-	-	-	-	43,987	47,659	63,946
Plan Fiduciary Net Position - Beginning	-	-	-	-	-	43,987	91,646
Plan Fiduciary Net Position - Ending (b)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 43,987</u>	<u>\$ 91,646</u>	<u>\$ 155,592</u>
ESTA's Net OPEB Liability - Ending (a) - (b)	<u>\$ 610,279</u>	<u>\$ 663,136</u>	<u>\$ 857,106</u>	<u>\$ 1,132,767</u>	<u>\$ 469,101</u>	<u>\$ 401,364</u>	<u>\$ 184,976</u>
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	0.00%	0.00%	0.00%	0.00%	9.38%	22.83%	84.11%
Covered Employee Payroll	\$ 1,285,438	\$ 1,469,433	\$ 1,507,323	\$ 1,361,712	\$ 1,758,682	\$ 2,153,393	\$ 2,501,874
ESTA's Net OPEB Liability as a Percentage of Covered Employee Payroll	47.48%	45.13%	56.86%	83.19%	26.67%	18.64%	7.39%
Measurement Date	6/30/2017	6/30/2018	6/30/2019	6/30/2020	6/30/2021	6/30/2022	6/30/2023

* Additional years will be presented as they become available.

**EASTERN SIERRA TRANSIT AUTHORITY
REQUIRED SUPPLEMENTARY INFORMATION
YEAR ENDED JUNE 30, 2024**

**Schedule of ESTA's Proportionate Share of the Net Pension Liability
(Last 10 Measurement Periods)**

Measurement Date	ESTA's Proportion of the Net Pension Liability (Asset)	ESTA's Proportionate Share of the Net Pension Liability (Asset)	ESTA's Covered Payroll	ESTA's Net Pension Liability (Asset) as a Percentage of Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
2014	Varies by plan	\$ 413,616	\$ 1,366,206	30.27 %	79.87 %
2015	0.0166 %	387,894	1,582,603	24.51	83.27
2016	0.0156 %	540,971	1,517,088	35.66	80.22
2017	0.0038 %	149,988	1,296,176	11.57	75.39
2018	0.0033 %	122,894	1,285,439	9.56	77.69
2019	0.0055 %	218,344	1,469,433	14.86	77.69
2020	0.0080 %	338,982	1,507,323	22.49	77.73
2021	(0.0162)%	(308,047)	1,758,682	(17.52)	90.49
2022	0.0128 %	598,064	1,793,856	33.34	78.19
2023	0.0156 %	779,712	2,174,285	35.86	77.97

**EASTERN SIERRA TRANSIT AUTHORITY
REQUIRED SUPPLEMENTARY INFORMATION
YEAR ENDED JUNE 30, 2024**

CalPERS — Schedule of ESTA Contributions (Last 10 Fiscal Years)

Fiscal Year	Actuarially Determined Contribution	Total Actual Contributions	Contribution Deficiency (Excess)	ESTA's Covered Payroll	Contributions as a Percentage of Covered Payroll
2015	\$ 183,362	(183,362)	\$ -	\$ 1,582,603	11.59 %
2016	209,515	(209,515)	-	1,517,088	13.81
2017	227,073	(690,642)	(463,569)	1,296,176	53.28
2018	190,183	(190,183)	-	1,285,439	14.80
2019	123,337	(123,337)	-	1,469,433	8.39
2020	137,639	(137,639)	-	1,507,323	9.13
2021	134,640	(134,640)	-	1,758,682	7.66
2022	142,375	(142,375)	-	1,793,856	7.94
2023	166,512	(166,512)	-	1,729,761	9.63
2024	223,679	(223,679)	-	2,174,285	10.29

**EASTERN SIERRA TRANSIT AUTHORITY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2024**

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>Federal Assistance Listing Number</u>	<u>Pass-Through Entity Identifying Number</u>	<u>Disbursements/ Expenditures</u>	<u>Expenditures to Subrecipients</u>
U.S. Department of Transportation				
Passed through CalTrans:				
FTA Section 5311 Formula Grants for Rural Areas	20.509	-	272,945	-
FTA Section 5311 (f) Intercity Bus Program	20.509	-	267,508	-
COVID-19 AARPA Operating Assistance(FTA 5311)	20.509	-	206,729	-
Subtotal ALN 20.509			747,182	-
Strategic Partnerships-Transit FTA 5304	20.505	-	81,613	-
FTA Section 5310 Enhanced Mobility of Seniors and Individuals with Disabilities	20.513	-	20,886	-
FTA Section 5339 Grants for Buses and Bus Facilities Formula Program	20.526	-	<u>897,870</u>	-
Total U.S. Department of Transportation			<u>1,747,551</u>	-
Total Expenditures of Federal Awards			<u>\$ 1,747,551</u>	<u>\$ -</u>

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**EASTERN SIERRA TRANSIT AUTHORITY
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2024**

NOTE 1 REPORTING ENTITY

The accompanying Schedule of Expenditures of Federal Awards presents the activity of all federal awards programs of the Eastern Sierra Transit Authority (the Authority). The Authority's reporting entity is defined in Note 1 to the basic financial statements. All federal awards received directly from federal agencies as well as federal awards passed through other government agencies are included in the schedule.

NOTE 2 BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards is prepared on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited to reimbursement. Because the Schedule presents only a selected portion of the operations of the Authority, it is not intended to and does not present the financial position, changes in net position, or cashflows of the Authority.

NOTE 3 INDIRECT COST RATE

The Authority elected not to use the 10% de minimis indirect cost rate as allowed in 2 CFR§200.414.

NOTE 4 PASS-THROUGH ENTITIES' IDENTIFYING NUMBER

When federal awards were received from a pass-through entity, the schedule of expenditures of federal awards shows, if available, the identifying number assigned by the pass-through entity. When no identifying number is shown, the Authority determined that no identifying number is assigned for the program or the Authority was unable to obtain an identifying number from the pass-through entity.



**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

Board of Directors
Eastern Sierra Transit Authority
Bishop, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the business-type activities of Eastern Sierra Transit Authority (ESTA), as of and for the year ended June 30, 2024, and the related notes to the financial statements, and have issued our report thereon dated December 20, 2024.

Report on Internal Control Over Financial Reporting

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

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

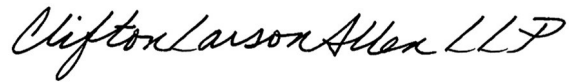
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not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

Report on Compliance and Other Matters

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

Purpose of This Report

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



CliftonLarsonAllen LLP

Roseville, California
December 20, 2024



**REPORT ON COMPLIANCE OVER FINANCIAL REPORTING BASED ON AN AUDIT OF
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH THE STATUTES, RULES,
AND REGULATIONS OF THE CALIFORNIA TRANSPORTATION DEVELOPMENT ACT
AND THE ALLOCATION INSTRUCTIONS AND RESOLUTIONS OF THE LOCAL
TRANSPORTATION COMMISSION**

Board of Directors
Eastern Sierra Transit Authority
Bishop, California

We have audited the financial statements of Eastern Sierra Transit Authority (ESTA) as of and for the year ended June 30, 2024 and have issued our report thereon dated December 20, 2024. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

As part of obtaining reasonable assurance about whether ESTA's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the financial statements. Additionally, we performed tests to determine that allocations made and expenditures paid by the Mono County Local Transportation Commission and Inyo County Transportation Commission were made in accordance with the allocation instructions and resolutions of the Commission and in conformance with the California Transportation Development Act. Specifically, we performed each of the specific tasks identified in the California Code of Regulations Section 6667 that are applicable to ESTA. In connection with our audit, nothing came to our attention that caused us to believe the Eastern Sierra Transit Authority failed to comply with the Statutes, Rules, and Regulations of the California Transportation Development Act and the allocation instructions and resolutions of the Local Transportation Commission. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion.

This report is intended solely for the information and use of Eastern Sierra Transit Authority, the Mono County Local Transportation Commission, the Inyo County Local Transportation Commission, management, the California Department of Transportation, and the State Controller's Office and is not intended to be, and should not be, used by anyone other than these specified parties.

CliftonLarsonAllen LLP

CliftonLarsonAllen LLP

Roseville, California
December 20, 2024



INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

Board of Directors
Eastern Sierra Transit Authority
Bishop, California

Report on Compliance for Major Federal Program

Opinion on Each Major Federal Program

We have audited Eastern Sierra Transit Authority (ESTA) compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Compliance Supplement that could have a direct and material effect on ESTA's major federal program for the year ended June 30, 2024. ESTA's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, ESTA complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended June 30, 2024.

Basis for Opinion on Each Major Federal Program

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

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

Responsibilities of Management for Compliance

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

Auditors' Responsibilities for the Audit of Compliance

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

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

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

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

Report on Internal Control Over Compliance

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

Board of Directors
Eastern Sierra Transit Authority

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

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

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



CliftonLarsonAllen LLP

Roseville, California
December 20, 2024

**EASTERN SIERRA TRANSIT AUTHORITY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2024**

Section I – Summary of Auditors’ Results

Financial Statements

1. Type of auditors’ report issued: Unmodified
2. Internal control over financial reporting:
- Material weakness(es) identified? _____ yes x no
 - Significant deficiency(ies) identified? _____ yes x none reported
3. Noncompliance material to financial statements noted? _____ yes x no

Federal Awards

1. Internal control over major federal programs:
- Material weakness(es) identified? _____ yes x no
 - Significant deficiency(ies) identified? _____ yes x none reported
2. Type of auditors’ report issued on compliance for major federal programs: Unmodified
3. Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? _____ yes x no

Identification of Major Federal Programs

Assistance Listing Number

20.526

Name of Federal Program or Cluster

Grants for Buses and Bus Facilities Formula Program

Dollar threshold used to distinguish between Type A and Type B programs:

\$750,000

Auditee qualified as low-risk auditee?

 x yes _____ no

**EASTERN SIERRA TRANSIT AUTHORITY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2024**

Section II – Financial Statement Findings

Our audit did not disclose any matters required to be reported in accordance with *Government Auditing Standards*.

Section III – Financial and Questioned Costs – Major Federal Programs

Our audit did not disclose any matters required to be reported in accordance with 2 CFR 200.516(a).



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STAFF REPORT

Subject: ESTA Charter Policy Rate Schedule Update

Presented by: Phil Moores, Executive Director

BACKGROUND:

A charter is defined as:

1. Transportation provided by ESTA at the request of a third party for the exclusive use of a bus or van for a negotiated price. The following features may be characteristic of charter service:
 - a. A third party pays the transit provider a negotiated price for the group;
 - b. Any fares charged to individual members of the group are collected by a third party;
 - c. The service is not part of the transit provider’s regularly scheduled service, or is offered for a limited period of time; or
 - d. A third party determines the origin and destination of the trip as well as scheduling; or
2. Transportation provided by ESTA to the public for events or functions that occur on an irregular basis or for a limited duration and:
 - a. A premium fare is charged that is greater than the usual or customary fixed route fare; or
 - b. The service is paid for in whole or in part by a third party.

Each charter provided by ESTA requires extensive management as dictated by state and federal regulations. Current charter rates were set in 2023 and do not reflect the actual costs to provide and manage this service. In addition, current rates are not competitive with market rates. The current hourly rate for a charter is \$125 an hour. The new pricing would be as follows, effective May 1, 2025:

Charter Rates

Effective Date: May 1, 2025

Charter Type	Minimum Hours	Minimum Charter Fare	Each additional Hour	Time at Destination
Private Charter	4	\$500.00	\$150.00	\$150.00
QHSD Charters	4	\$340.00	\$85.00	\$38.00

ANALYSIS/DISCUSSION:

ESTA is a qualified Federal Transit Administration subgrantee. ESTA's role as a public agency is to treat all citizens, groups, and political jurisdictions equally. Consequently, pricing of all charter services must be determined on a uniform basis and be based on costs to run the service. Additionally, ESTA must certify compliance with Federal charter service regulations as part of its annual Certifications and Assurances to the FTA.

FINANCIAL CONSIDERATIONS

There are financial benefits to changing the charter rates to a price that reflects current expenses and market prices. An additional issue to consider is the staff time needed to comply with the regulations. Charter notifications, scheduling, reporting, negotiations, communications, and invoicing take a considerable amount of time.

RECOMMENDATION

The Board is requested to approve the changes to the Eastern Sierra Transit Authority Charter Policy fares, and authorize the Executive Director to continue managing, denying, and/or approving ESTA charter services.

Eastern Sierra Transit Authority FY2025-28 STRATEGIC BUSINESS PLAN

Executive Summary

This Eastern Sierra Transit Authority (ESTA) FY2025-28 Strategic Business Plan is a guiding document intended to define goals and objectives, and to measure and track ESTA's performance. It is a four year Plan incorporating both new and revised standards.

Background

In February 2020, members of the ESTA Board and ESTA staff held a workshop to craft the elements of the first ESTA Strategic Business Plan. The major components of the Plan are the ESTA Vision Statement, Mission Statement, Business Direction, and Goals and Objectives. Staff uses the Standards of Excellence in the Plan to help guide the organization toward meeting goals and objectives through measurable Key Performance Indicators. The goals and objectives are premised on the following components:

Vision Statement

ESTA is providing high quality regional transportation to the residents and visitors while creating the most enjoyable and productive employment experience possible. All this is accomplished while providing good stewardship of public funds and demonstrating a deep respect for those we serve.

Mission Statement

The Mission of ESTA is to provide safe, reliable, and customer friendly transportation services to the Eastern Sierra Region. This improves and enhances the quality of life for the residents and visitors of the area by reducing greenhouse gases, reducing traffic congestion, providing much needed mobility, supporting the economy, and helping the environment.

Business Direction

1. Safety

“Safety First” is more than a cliché. Our most valuable asset is our personnel. Second are our investments including vehicles, office equipment, software, security systems, and structures. The preservation of all this is our most important goal.

2. Ridership

Without our passengers we have no business. We will approach our customer service with an attitude of dignity and respect toward all we serve. We will look for opportunities to increase ridership and better serve all the communities within our service area.

3. Image and Partnership

ESTA’s image and reputation is a hard-earned commodity that pays dividends in employment and credibility. This, in turn, supports our partnerships which enable us to conduct our business. Our riders and partners depend on us to deliver services with integrity and respect. Communication is another key aspect of good image and partnership.

4. Finance

Financial responsibility is necessary to achieve all of ESTA’s business goals. Good stewardship of the public funds includes transparency and honesty in every transaction.

5. Fleet and Facility

We will operate and maintain a modern and clean fleet and facilities that will be pleasing to our customers and a source of pride for our employees and our communities.

6. Innovation and Design

Exploring new technologies and accepting new methods of conducting business is critical to growth and being competitive.

7. Human Resources

Employees are the heart and soul of ESTA. Professional development, communication, and adherence to laws and policies is critical to maintaining an excellent workplace.

Focused 2021-23 Strategic Business Plan Goals and Objectives

Goal 1: Safety

Objective:

1. Protect ESTA's employees, customers, and assets through careful and safe delivery of services.

Goal 2: Increase Ridership

Objectives:

1. Ensure that persons with disabilities, low income, and seniors have adequate mobility.
2. Implement service alternative recommendations from ESTA's Short Range Transit Plan, the Regional Transportation Plan and other technical studies completed in each region in the Counties.
3. Continue to explore alternative transit routes and modes using emerging technologies to address underperforming and rural needs.
4. Evaluate route scheduling to maximize the convenience of transfers between the various transit services in the region.

Goal 3: Improve Image and Partnership

Objectives:

1. Build ESTA's reputation as a premier employer.
2. Develop a well-executed image-building campaign with a recognizable brand for public transportation.
3. Continue successful partnerships with communities, cities and counties, other public agencies, businesses and schools.
4. Complete an annual Community Survey to address current and potential customer needs.

5. Complete an annual Employee Survey to address workplace needs.
6. Improve public communications and information about ESTA services, and seek input through public outreach.

Goal 4: Ensure Financial Success

Objectives:

1. Oversee the budget with a constrained and sustainable approach, while maintaining healthy reserves.
2. Secure reliable funding.
3. Secure capital improvements such as facilities and vehicles to insure the long-term viability of ESTA.
4. Ensure fair compensation for employees and communicate ESTA's employment benefits clearly.

Goal 5: Conduct Planning and Improve Efficiency

Objectives:

1. Consolidate and streamline operations and administrative policies to improve efficiency and effectiveness of public transportation throughout the region.
2. Promote public transportation as part of the lifestyle evolution needed to confront climate change.
3. Develop a Short Range Transit Plan that covers the region and addresses transportation issues.
4. Develop a Coordinated Human Services Plan targeting people with disabilities, older adults, and people with low incomes that addresses any gaps in service or underserved populations.
5. Meet or exceed KPIs that include the following Standards Categories: Service Quality and Efficiency, Resources and Revenue, Safety, Human Resources, Fleet and Facilities, Leadership.
6. Begin the engineering and design phase for a long-term operations facility in Bishop. Secure grant funding and other financing to

construct the facility by the Fall of 2021.

Goal 6: Explore Innovation and Design

Objectives:

1. Sustain and continue to improve the Intelligent Transportation Systems (ITS) program to improve service quality and provide efficiencies.
2. Begin planning for a zero emissions fleet at Mammoth, Bishop, Walker, and Lone Pine Bus Yards. Develop site infrastructure plans in coordination with The Town of Mammoth Lakes, Inyo and Mono Counties, and The City of Bishop.
3. Identify and secure funding to sustain and expand the ITS Program.
4. Track and manage zero emission vehicle maintenance, expenses, performance, and replacement.

Goal 7: Improve Operations and Measurement

Objectives:

1. Achieve ESTA Key Performance Indicators (KPIs) to improve existing service (On Time Performance, Customer Comments, Service Interruptions, Vehicle Collision Rate, etc.).
2. Continue to analyze data to improve service efficiencies and effectiveness.

Focused 2025-28 Strategic Business Plan

Standards of Excellence

Section 1: Safety

We recognize the tremendous importance of safety in the operation of ESTA service to our customers and communities. Therefore, the safety of our customers and employees will be an organizational priority and we will be proactive in promoting system safety.

Standard 1: Rate of preventable vehicle collisions will not exceed 1.0 per 100,000 miles.

Measurement: Objective.

- Rate shall be tracked monthly and reported quarterly to the ESTA Board.

Standard 2: Address all safety hazards identified by the Safety Committee.

Measurement: Objective.

- List shall be compiled with action items and timelines and reported quarterly by the Executive Director to the Board.

Standard 3: Preventable workers compensation lost-time claims will not exceed 3 annually, and preventable medical-only claims will not exceed 3 annually.

Measurement: Objective.

- All work comp claims shall be duly investigated and immediately reported by the Administration Manager to our carrier. Measured and reported quarterly by the Executive Director to the Board.

Standard 4: Customer and community perception of system safety will be at least 90%.

Measurement: Objective.

- As measured in an annual Community Perception Survey and reported by the Executive Director to the Board.

Section 2: Service Quality and Efficiency

We will deliver dependable, customer focused and efficient transit services to

the communities that we serve. Further, we will look for opportunities to deploy innovative new service within budgetary constraints.

Standard 1: The Productivity (passengers per vehicle service hour) standards are presented below for regularly-scheduled services:

- A. Regional intercity fixed-route services shall be 2.0 or greater.
 - 395 Reno
 - 395 Lancaster
 - Mammoth Express
 - Lone Pine Express

- B. Local fixed-route shall be 17.0 or greater.
 - Mammoth Lakes fixed routes (Summer and Winter)

- C. Dial-a-Ride services will be 3.0 or greater.

- D. Life-Line services will be .6 or greater.
 - Tecopa
 - Bridgeport to Carson City
 - Benton to Bishop
 - Walker to Mammoth

- E. Market Development routes will be assessed on a three-year schedule.
 - Year one is to be considered a marketing year with efforts to communicate the existence and purpose of the service.
 - Year two will indicate the potential of the service with ridership either increasing or decreasing from year one.
 - Year three will be the final year of the pilot designation of the service. This year may not be delivered if year two experiences declines in ridership without obvious and significant reasons for the decline.

Measurement: Objective.

- Reviewed monthly and reported quarterly by Executive Director to the Board.

Standard 2: The Service Delivery rate for all regularly-scheduled services shall be 99% or greater.

Measurement: Objective.

- Reviewed monthly and reported quarterly by Executive Director to the Board.

Standard 3: On-Time Performance (OTP) – Where technology is not available for measuring OTP, manual observations may be conducted. “On Time” for Fixed Route (Intercity 395 Routes and Express Routes) is defined as less than one minute early and no later than 6 minutes after any published time.

- Dial-a-Ride services shall be 90% or greater with trips less than 30-minute wait time.
- Express and Intercity Regional Fixed Route services shall be 80% or better.
- Local fixed route services shall be 90% or better.

Measurement: Objective.

- Reviewed monthly and reported quarterly by Executive Director to the Board.

Standard 4: ESTA will make consistent efforts to explore new service and service delivery options as well as work with regional efficiencies in the delivery of transportation to the jurisdictions.

Measurement: Subjective.

- Reported annually by the Executive Director to the Board.

Standard 5: ESTA will measure customer comments taken by phone, email, and verbal report. Compliments will not be included in the ratio, but will be reported separately. The standard is .15 comments per 1,000 boardings.

Measurement: Objective.

- Reviewed monthly and reported quarterly by the Executive Director to the Board.

Section 3: Revenue and Resources

While providing excellent service to our customers and communities, we will do so within the financial resources available to us. The financial health of the organization will not be compromised, and we will work to deliver good value for the taxpayers’ investment in ESTA.

Standard 1: The annual operating budget will be based upon projected revenue and the total operating cost will not exceed the budget adopted by the Board.

Measurement: Objective.

- Tracked monthly in financial statements and reported monthly by the Administrative Manager to the Board.

Standard 2: No significant annual fiscal and compliance audit findings.

Measurement: Objective.

- Administrative Manager will report any negative audit findings to the ESTA Board as they occur and take measures to correct them.

Standard 3: Ensure that all capital procurements provide good value to our customers and our employees.

Measurement: Subjective.

- Evaluated through annual Community Perception Survey, feedback from communities and review of the 5-year capital program by the ESTA Board.

Section 4: Human Resources

Our employees are the foundation of the organization. We will support our employees in achieving excellence through training and development, teamwork, and continuous efforts at effective communication while treating each with integrity and dignity.

Standard 1: Recruit, promote and retain highly qualified employees to achieve our service standards.

Measurement: Subjective.

- Biannual assessment by Administrative Clerk and reported to the Board.

Standard 2: Provide continuous development of skills and capabilities through ongoing training and development programs that foster personal and professional growth. Training plans are developed as part of annual budget-making process, according the following minimum standards:

- A. Utility: 8 Hours per Utility person annually.
- B. Operations Supervisors: 8 Hours annually.
- C. Bus Operators: 8 Hours Annually.
- D. Administration: 8 Hours per employee annually.

Measurement: Objective.

- Supervisor evaluates annually for achievement of training objectives and reporting to the Board.

Standard 3: Support employees through creating a work environment which promotes professional development and encourages performance.

Measurement: Objective.

- Provide annual performance evaluations to administrative staff.
Conduct annual Employee Survey and report to the Board.

Standard 4: Continue to develop ESTA policies, contracts, and procedures.

Measurement: Objective.

- Measured by completion and development of policies, contracts, and procedures. Reported annually by the Executive Director to the Board.

Standard 5: Develop Succession Plan to smooth staff changes and provide cross training for more efficient operations.

Measurement: Objective.

- Measured by development and progress of a Succession Plan.
Reported annually by the Executive Director to the Board.

Section 5: Fleet and Facility

We will operate and maintain a modern and clean fleet and facilities that will be pleasing to our customers and a source of pride for our employees and our communities.

Standard 1: If funding permits, ESTA will replace revenue vehicles when they reach the useful life minimums in terms of service years or miles. We will strive for 75% of the active fleet within their useful life years. Maintain a Five-year Capital Replacement Plan and Transit Asset Management Plan.

Measurement: Objective.

- Measured annually by the Executive Director and reported to the Board.

Standard 2: Road calls will not exceed 3 per 100,000 revenue service miles. A road call is defined as all mechanical or other vehicle-related failures that affect the completion of a scheduled revenue trip or the start of the next scheduled revenue trip, including failures during deadheading and layover.

Measurement: Objective.

- Measured monthly and reported quarterly by the Executive Director to

the Board.

Standard 3: Maintain a clean, attractive fleet. Maintain our facilities so that they are safe and appealing to customers and employees.

Measurement: Subjective.

- Measured annually by Employee and Customer Perception Surveys. Reported annually by the Executive Director to the Board

Standard 4: Achieve all federal and state-mandated maintenance minimums, as well as vendor recommended maintenance schedules, for our fleet and facilities. The following standards apply:

A. No negative CHP Annual Terminal Inspection or TDA Triennial Performance Audit findings.

B. Preventative maintenance schedules for all equipment shall be done on a timely basis

- 3,000-mile intervals or 45 days for GPPV vehicles
- 5,000-mile/60-day intervals for Mammoth fleet and Bishop Cutaways.

Measurement: Objective.

- As tracked by the Operations Supervisors, and reported quarterly by the Executive Director to the Board.

Standard 5: Optimize fleet size by disposing of excess vehicles as new vehicles are obtained.

Measurement: Objective.

- Reported annually by the Executive Director to the Board.

Section 6: Innovation and Design

Standard 1: Sustain and continue to improve the Intelligent Transportation Systems (ITS) program to improve service quality and provide efficiencies.

Measurement: Subjective.

- Measured by efforts to explore new technologies. Reported annually by the Executive Director to the Board.

Standard 2: Construct a new administration facility in Bishop by fall of 2027.

Measurement: Objective.

- Measured by the completion of the facility. Progress reported quarterly by Executive Director to the Board.

Standard 3: Begin planning for a zero emissions fleet at Mammoth, Bishop, Walker, and Lone Pine Bus Yards. Develop site infrastructure plans in coordination with The Town of Mammoth Lakes, Inyo and Mono Counties, and The City of Bishop.

Measurement: Objective.

- Measured by the completion of the Zero Emissions Plan.

Section 7: Leadership

We will strive to be one of the nation's leading small transit operators. We will work to maintain collaborative relationships within the industry, within our community, and with our stakeholders. We will develop future leaders from within our organization.

Standard 1: Maintain cooperative relationships with federal, state and local funding agencies.

Measurement: Subjective.

- Will be reviewed by staff and ESTA Board through Executive Director's evaluation.

Standard 2: Develop partnerships with stakeholders, community leaders and decision makers, while keeping them well informed of the integral role of ESTA and contributions to the communities that we serve.

Measurement: Subjective.

- Will be reviewed by staff and ESTA Board through Executive Director's evaluation.

Standard 3: Promote effective internal communications and promote the vision, mission, and values of the organization.

Measurement: Subjective.

- Will be reviewed by staff and ESTA Board through Executive Director's evaluation.

ESTA Charter Services Policy and Procedures **Effective May 1, 2023**

Revisions: Appendix A

POLICIES & PROCEDURES FOR CHARTER SERVICES

ARTICLE I, PURPOSE

The purpose of this document is to establish the Eastern Sierra Transit Authority (ESTA) policy and procedures governing the operation of charter bus service incidental to normal public transit services. Specifically, the purpose of this policy is to implement California Code of Regulations 49 CFR 604, 49 USC 5301, and 23 USC 103(e)(4), 142(a), 142(c) which protects private charter operators from unauthorized competition from recipients of Federal financial assistance under Federal Transit Laws.

ARTICLE II, BACKGROUND

ESTA is the local public transit service provider in Inyo and Mono Counties. ESTA is a qualified Federal Transit Administration subgrantee. ESTA's role as a public agency is to treat all citizens, groups, and political jurisdictions equally. Consequently, pricing of all charter services must be determined on a uniform basis. Additionally, ESTA must certify compliance with Federal charter service regulations as part of its annual Certifications and Assurances to the FTA.

ESTA is governed by its eight-member Board of Directors, comprised of representatives from the cities of Mammoth Lakes and Bishop, and the counties of Inyo and Mono. The Board is charged with budget-making and policy development responsibilities.

ARTICLE III, DEFINITIONS

- (1) "Federal Transit Laws" means 49 U.S.C. 5301 et seq., and includes 23 U.S.C. 103(e)(4), 142(a), and 142(c), when used to provide assistance to public transit agencies for purchasing buses and vans.
- (2) "Administrator" means the Administrator of the Federal Transit Administration or his or her designee.
- (3) "Charter service" means, but does not include demand response service to individuals:
 - (a) Transportation provided by ESTA at the request of a third party for the exclusive use of a bus or van for a negotiated price. The following features may be characteristic of charter service:
 - (i) A third party pays the transit provider a negotiated price for the group;
 - (ii) Any fares charged to individual members of the group are collected by a third party;
 - (iii) The service is not part of the transit provider's regularly scheduled service, or is offered for a limited period of time; or
 - (iv) A third party determines the origin and destination of the trip as well as

- scheduling; or
- (b) Transportation provided by ESTA to the public for events or functions that occur on an irregular basis or for a limited duration and:
 - (i) A premium fare is charged that is greater than the usual or customary fixed route fare; or
 - (ii) The service is paid for in whole or in part by a third party.
 - (4) "Charter hours" means total hours operated by drivers, buses, or vans while in charter service including:
 - (a) 30 minutes for a pre-trip vehicle safety inspection and 10 minutes for a post-trip inspection daily;
 - (b) Hours operated while carrying passengers for hire, plus
 - (c) Associated deadhead hours.
 - (5) "Exclusive" means service that a reasonable person would conclude is intended to exclude members of the public.
 - (6) "Government official" means an individual elected or appointed at the local, state, or Federal level.
 - (7) "Interested party" means an individual, partnership, corporation, association, or other organization that has a financial interest that is affected by the actions of ESTA providing charter service under the Federal Transit Laws. This term includes states, counties, cities, and their subdivisions, and tribal nations.
 - (8) "Program purposes" means transportation that serves the needs of either human service agencies or targeted populations (elderly, individuals with disabilities, and or low-income individuals); this does not include exclusive service for other groups formed for purposes unrelated to the special needs of the targeted populations identified herein.
 - (9) "Qualified human service organization (QHSEO)" means an organization that serves persons who qualify for human service or transportation-related programs or services due to disability, income, or advanced age. This term is used consistent with the President's Executive Order on Human Service Transportation Coordination (February 24, 2004).
 - (10) "Registered charter provider" means a private charter operator that wants to receive notice of charter service requests directed to ESTA and has registered on FTA's charter registration Web site.
 - (11) "Registration list" means the current list of registered charter providers and qualified human service organizations maintained on FTA's charter registration website.

ARTICLE IV, EXCEPTIONS

The purpose of this subpart is to identify the limited exceptions under which ESTA may provide community-based charter services. Although the FTA identifies a total of six possible exceptions, ESTA will only consider four exceptions that are applicable to its operating environment:

- (1) Government officials on official government business:
 - (a) ESTA may provide charter service to government officials (Federal, State, and local) for official government business, which can include non-transit related purposes, if ESTA:
 - (i) Provides the service in its geographic service area;

- (ii) Does not generate revenue from the charter service, except as required by law; and
- (iii) After providing such service, records the following:
 - (1) The government organization's name, address, phone number, and email address;
 - (2) The date and time of service;
 - (3) The number of passengers (specifically noting the number of government officials on the trip);
 - (4) The origin, destination, and trip length (miles and hours);
 - (5) The fee collected, if any; and
 - (6) The vehicle number for the vehicle used to provide the service.

ESTA shall be limited annually to 80 charter hours for providing trips to government officials for official government business. At least one ESTA government official must be on-board the charter.

(2) Petitions to the FTA Administrator:

- (a) ESTA may petition the Administrator for an exception to the charter service regulations to provide charter service directly to a customer for:
 - (i) Events of regional or national significance;
 - (ii) Hardship (only for non-urbanized areas under 50,000 in population or small urbanized areas under 200,000 in population); or
 - (iii) Unique and time sensitive events (e.g., funerals of local, regional, or national significance) that are in the public's interest.
- (b) The petition to the Administrator shall include the following information:
 - (i) The date and description of the event;
 - (ii) The type of service requested and the type of equipment;
 - (iii) The anticipated number of charter hours needed for the event;
 - (iv) The anticipated number of vehicles and duration of the event; and
- (1) For an event of regional or national significance, the petition shall include a description of how registered charter providers were consulted, how registered charter providers will be utilized in providing the charter service, a certification that the recipient has exhausted all of the registered charter providers in its geographic service area, and submit the petition at least 90 days before the first day of the event described in paragraph (b)(i) of this section;
- (2) For a hardship request, a petition is only available if the registered charter provider has deadhead time that exceeds total trip time from initial pickup to final drop-off, including wait time. The petition shall describe how the registered charter provider's minimum duration would create a hardship on the group requesting the charter service; or
- (3) For unique and time sensitive events, the petition shall describe why the event is unique or time sensitive and how providing the charter service would be in the public's interest.
- (c) Upon receipt of a petition that meets the requirements set forth in paragraph (b) of this section, the Administrator shall review the materials and issue a written decision denying or granting the request in whole or in part. In making this decision, the Administrator may seek such additional information as the Administrator deems necessary. The Administrator's

decision shall be filed in the Petitions to the Administrator docket, number FTA-2007-0022 at [http:// www.regulations.gov](http://www.regulations.gov) and sent to the recipient.

- (d) Any exception granted by the Administrator under this section shall be effective only for the event identified in paragraph (b)(i) of this section.
- (e) ESTA shall send its petition to the Administrator by facsimile to (202) 366-3809 or by e-mail to ombudsman.charterservice@dot.gov.
- (f) ESTA shall retain a copy of the Administrator's approval for a period of at least three years and shall include it in the quarterly report posted on the charter registration Web site.

(3) Qualified Human Services Organizations:

- (a) ESTA may provide charter service to a qualified human service organization (QHSO) for the purpose of serving persons:
 - (i) With mobility limitations related to advanced age;
 - (ii) With disabilities; or
 - (iii) With low income.
- (b) If an organization serving persons described in paragraph (a) of this section receives funding, directly or indirectly, from the programs listed in Appendix A of 49 CFR 604, the QHSO shall not be required to register on the FTA charter registration Web site.
- (c) If a QHSO serving persons described in paragraph (a) of this section does not receive funding from any of the programs listed in Appendix A of 49 CFR 604, the QHSO shall register on the FTA charter registration Web site in accordance with 49 CFR 604.15.
- (d) ESTA providing charter service under this exception, whether or not the QHSO receives funding from Appendix A of 49 CFR 604 programs, and after providing such charter service, shall record:
 - (i) The QHSO's name, address, phone number, and e-mail address;
 - (ii) The date and time of service;
 - (iii) The number of passengers;
 - (iv) The origin, destination, and trip length (miles and hours);
 - (v) The fee collected, if any; and
 - (vi) The vehicle number for the vehicle used to provide the service.

(4) When no other registered charter provider responds to notice from ESTA:

When ESTA receives a request to provides charter services other than described in sections (1), (2), or (3) of this subpart, notification per 49 CFR 604.14 is required.

- (a) ESTA may provide charter service, on its own initiative or at the request of a third party, if no registered charter provider responds to the notice issued per 49 CFR 604.14:
 - (i) Within 72 hours for charter service requested to be provided in less than 30 days; or
 - (ii) Within 14 calendar days for charter service requested to be provided in 30 days or more.
- (b) ESTA shall not provide charter service under this section if a registered charter provider indicates an interest in providing the charter service set out in the notice issued pursuant to §604.14 and the registered charter

- provider has informed the recipient of its interest in providing the service.
- (c) The notification to the registered charter providers shall include:
 - (i) E-mail notice of the request shall be sent by the close of business on the day ESTA receives the request unless ESTA received the request after 2 p.m., in which case ESTA shall send the notice by the close of business the next business day;
 - (ii) E-mail notice sent to the list of registered charter providers shall include:
 - (1) Customer name, address, phone number, and e-mail address (if available);
 - (2) Requested date of service;
 - (3) Approximate number of passengers;
 - (4) Whether the type of equipment requested is (are) bus(es) or van(s); and
 - (5) Trip itinerary and approximate duration; and
 - (iii) If ESTA intends to provide service that meets the definition of charter service under 49 CFR 604.3(c)(2), the email notice must include the fare ESTA intends to charge for the service.
 - (d) ESTA shall retain an electronic copy of the e-mail notice and the list of registered charter providers that were sent e-mail notice of the requested charter service for a period of at least three years from the date the e-mail notice was sent.
 - (e) If a recipient receives an "undeliverable" notice in response to its email notice, the recipient shall send the notice via facsimile. The recipient shall maintain the record of the undeliverable e-mail notice and the facsimile sent confirmation for a period of three years.
 - (f) After providing the service, ESTA shall record:
 - (i) The group's name, address, phone number, and e-mail address;
 - (ii) The date and time of service;
 - (iii) The number of passengers;
 - (iv) The origin, destination, and trip length (miles and hours);
 - (v) The fee collected, if any; and
 - (vi) The vehicle number for the vehicle used to provide the service.

ARTICLE V, POLICIES AND PROCEDURES

- (1) When ESTA provides charter service in accordance with one or more of the exceptions above they shall maintain the required notice and records in an electronic format for a period of at least three years from the date of the service. ESTA may maintain the required records in other formats in addition to the electronic format.
- (2) In addition to the requirements identified in paragraph (1) of this section, the records required shall include a clear statement identifying which exception ESTA relied upon when it provided the charter service.
- (3) ESTA shall post the records required on the FTA charter registration website 30 days after the end of each calendar quarter (i.e., January 30th, April 30th, July 30th, and October 30th). A single document or charter log may include all charter service trips provided during the quarter.
- (4) ESTA may exclude specific origin and destination information for safety and security reasons from the reporting in (3). If ESTA excludes such information, the record of the service shall describe the reason why such information was excluded and provide generalized information instead of providing specific origin and destination information.

ARTICLE VI, OPERATIONAL REQUIREMENTS

- (1) Geographical Charter Service Area: ESTA will offer incidental charter services with an origin within Inyo and Mono counties only.
- (2) Charter Vehicle Capacity: Each vehicle's passenger capacity is limited to its number of seats, including authorized wheelchair positions. Baggage or other property must be carried onto the vehicle by the passenger, and will be limited as to the quantity, weight, and/or size that can be safely transported. Any article that creates, in the opinion of the bus operator or other ESTA supervisor, a hazardous condition or that is likely to damage the vehicle will not be transported.
- (3) Safety Concerns on Charter Service Operations: In the interest of safety, ESTA reserves the right to refuse to operate charter service when environmental conditions dictate, including inaccessible destination sites, inclement weather, etc. Wherever practical, ESTA will cooperate with the requesting party in revising the route in order to successfully provide the charter service.
- (4) Charter Service Schedule: ESTA endeavors to maintain a mutually-agreed upon schedule but cannot guarantee arrival or departure times due to accidents, breakdowns, road conditions, inclement weather, and/or other circumstances beyond its control. ESTA assigns qualified bus operators that have been instructed to drive at speed limits prescribed by law or that are required to operate safely. ESTA shall not be held responsible for personal property that is left on its vehicles.
- (5) Charter Employee / Bus Assignments: ESTA reserves the right to assign employees to a specific job, and to substitute or replace employees without notice. Wherever possible, requests for specific bus operators will be honored.
- (6) Charter Vehicle Breakdowns: Vehicles furnished by ESTA are inspected by maintenance staff before being put into charter service to ensure safe operation. Should mechanical failure require the replacement of a vehicle originally assigned, the replacement vehicle may be of a different type; every effort will be made to provide a similar vehicle. The requesting party will not be charged for time delays or additional miles traveled specifically related to replacing the faulty vehicle, or for any other delays that were the direct fault of ESTA.
- (7) Dealing with Objectionable Passengers on Charter Services: ESTA reserves the right to refuse to transport a person:
 - a. Under the influence of alcohol or drugs, and/or
 - b. Whose conduct is such, or likely to become such, as to make him/her objectionable to other persons. Persons who conduct themselves in an objectionable manner will be reported to law enforcement officials.
- (8) Limited Availability of Charter Services in Peak Periods: For the purpose of this Policy and Procedures, peak periods are defined as Monday through Friday from 7:00 AM to 7:00 PM. ESTA reserves the right to operate limited charter bus service, where appropriate, during peak periods where regularly scheduled services will not be adversely affected.
- (9) Charter Vehicle Service Hours and Miles: The requesting party will be charged according to the vehicle service hours operated; a minimum of four vehicle service hours will be charged for each chartered vehicle. The

following definitions will be used:

a. A vehicle service hour is defined as that incremental amount of time that each chartered vehicle is in service, from the time that the vehicle departs from the dispatched point on its way to the party's requested location until the time it returns to the ESTA garage or point where the vehicle engages in another service. Vehicle service hours include idle time and deadhead time, as well as vehicle safety check-out time (30 minutes) and check-in time (10 minutes).

b. A vehicle service mile is defined as the incremental miles traveled that each chartered vehicle is in service, from the vehicle departure point at the dispatched point on its way to the party's requested location until the miles accumulated in reaching the ESTA garage or point where the vehicle engages in another service.

All charter vehicle service hours and miles will be deducted from the "useful life" of each vehicle used as defined by the FTA.

(10) Charter Rates: Rates will be determined annually as part of the ESTA budget-making process or as amended by the ESTA Board (see Appendix A).

(11) Damage to Vehicles on Charter Services: All expenses related to repairing damage to vehicles resulting from acts of the contracting party or its users shall be charged to the contracting party, and will be payable upon presentation of invoice (or retention of deposit, as appropriate). Damage repairs completed by ESTA staff will be billed at \$125.00 per hour, in addition to any parts and associated materials. Repairs completed by outside vendors will be charged at the full invoice cost, plus 5 percent for overhead charges. If the vehicle is rendered inoperable, the chartering party will be charged \$125.00 per day that the vehicle is not available for regular ESTA service. Finally, damage includes the cleaning of biohazard waste material (i.e., vomit or urine), which will be charged at a rate of \$125 per incident.

(12) Payments for Charter Service: All customers booking charter service with ESTA must pay-in-full for service on a cash basis. Payment in full must be made within 30 calendar days from the receipt of the invoice. A deposit may also be required.

(13) Cancellations of Charter Service: Any party seeking to cancel scheduled charter services must do so at least 48 hours prior to the scheduled charter start time. If not canceled according to this requirement, the party will be charged 25 percent of the original estimated costs for the service or two vehicle service hours per bus requested (whichever is less).

(14) All parties ESTA considers for charter service must complete an application (Appendix B) and sign the agreement (Appendix C).

(15) Charter Bus Drivers will complete a daily trip sheet (Appendix D) which is available upon request.

Charter Rates

Effective Date: May 1, 2023

The following rates are approved by the ESTA Board of Directors.

Charter Type	Minimum Hours	Minimum Charter Fare	Each additional Hour	Time at Destination
Private Charter	4	\$500.00	\$125.00	\$125.00
QHSO Charters	4	\$340.00	\$85.00	\$38.00

To estimate the cost of the charter, follow these guidelines:

- (1) Charged at \$125.00/hr.
 - a. 30 minutes for pre-trip vehicle safety inspection and 10 minutes for post-trip inspection daily,
 - b. Drive time to/from destinations including travel to/from layover locations,
 - c. All deadhead time, and
 - d. Time at destination.

- (2) For QHSO charters, the time at destination (d) above is charged at \$38.00/hr. This is the time spent not driving and waiting for the event to finish.

Charter Application

Please answer the questions below. This application is not a guarantee of service. Eastern Sierra Transit Authority (ESTA) is a federally funded agency. The California Code of Regulations 49 CFR 604 requires extensive notifications, data gathering, and reporting in order for ESTA to provide charter services. There are conditions which prevent ESTA from providing certain charter services including, but not limited to, orders from the ESTA Board of Directors.

1. Business Name: _____

2. Address: _____

3. Contact Person's Name: _____

4. Phone #'s: _____ Email: _____

5. List dates, times, locations, map of routes, and total hours of each day's service (Use extra pages if needed. If the service is a loop, indicate in the notes section):

1. Date: _____ Start time: _____ Start address: _____

Notes: _____

End Time: _____ End address: _____

Notes: _____ Total Hours: _____

2. Date: _____ Start time: _____ Start address: _____

Notes: _____

End Time: _____ End address: _____

Notes: _____ Total Hours: _____

3. Date: _____ Start time: _____ Start address: _____

Notes: _____

End Time: _____ End address: _____

Notes: _____ Total Hours: _____

4. Date: _____ Start time: _____ Start address: _____

Notes: _____

End Time: _____ End address: _____

Notes: _____ Total Hours: _____

5. Date: _____ Start time: _____ Start address: _____

Notes: _____

End Time: _____ End address: _____

Notes: _____ Total Hours: _____

6. Date: _____ Start time: _____ Start address: _____

Notes: _____

End Time: _____ End address: _____

Notes: _____ Total Hours: _____

6. Frequency of service expected. For example, every 30 minutes, hourly, out and back trip, etc.

7. Approximate number of total passengers from all services requested: _____

8. Maximum number of passengers on a vehicle at the same time: _____

9. Number of wheelchairs/mobility devices that must be tied down: _____

10. Are you a Qualified Human Services Organization? Ask, if you're unsure.
Circle one: Yes or No

11. Comments: _____

ESTA Charter Agreement

ESTA requires that all recipients of charter services sign and agree to the terms of ESTA Charter Services Policy and Procedures. By signing below, you declare that you read, understand, and agree to the terms stated in this Policy.

Applicant's Signature

Date

Print Name

Town of Mammoth Lakes Office Use Only	
_____ Public Works Department Director or designee	_____ Date
_____ Recreation Department Representative Director of Designee	_____ Date
• Completed & Received TOML Special Event Permit?	Yes / No
• Approved for Measure U Funding?	Yes / No

ESTA Office Use Only
Charter Approved: _____ ESTA Executive Director
Charter Denied: _____ ESTA Executive Director
Reason for Denial: _____

Charter Driver Trip Sheet

Please complete one trip sheet per day of charter service. Use multiple sheets if necessary.

Driver Name: _____ Bus # _____

Start Miles: _____ End Miles: _____

Date: _____ Name of Charter: _____

Enter start and end times below

First Trip Total pass.

Deadhead: Start: _____ End: _____ Total time: _____

In service: Start: _____ End: _____ Total time: _____

Layover: Start: _____ End: _____ Total time: _____

Deadhead: Start: _____ End: _____ Total time: _____

In service: Start: _____ End: _____ Total time: _____

Deadhead: Start: _____ End: _____ Total time: _____

Second Trip Total pass.

Deadhead: Start: _____ End: _____ Total time: _____

In service: Start: _____ End: _____ Total time: _____

Layover: Start: _____ End: _____ Total time: _____

Deadhead: Start: _____ End: _____ Total time: _____

In service: Start: _____ End: _____ Total time: _____

Deadhead: Start: _____ End: _____ Total time: _____

Office Use Only Enter all time in Hours and/or minutes.

Pre-trip: 0 hr. 30 min Total Layover*: _____hr.____min

Total Deadhead: _____hr.____min Post-trip 0 hr. 10 min

In Service Hours: _____hr.____min **Total Hours: _____hr.____min**

*QHSO's are charged \$38/hr at layover

STAFF REPORT

Subject: 2025 Board Meeting Calendar

Presented By: Phil Moores, Executive Director

Background:

Section 1.5 of the Joint Powers Agreement provides that the Board of Directors shall provide for at least one regular meeting each month.

Analysis/Discussion:

The Board has historically met on the second Friday of each month, alternating the meetings between Bishop and Mammoth two at a time. Both the ESCOG and League of Cities calendars should be consulted.

Several meetings per year are cancelled or present a light agenda. Therefore, a lighter schedule of meetings every other month was approved by the Board. Also, seasonal considerations encourage meetings in Mammoth during hot summer months and Bishop in cold winter months.

Fridays and Mondays are common travel days for long weekends, so Tuesdays and Thursdays would improve board member availability.

Financial Considerations:

There will be savings with staff and board member time.

Recommendation:

It is recommended the Board approve a schedule of dates for the regular meetings of the Board for 2025.

STAFF REPORT

Subject: Election of 2025 Chairperson and Vice-Chairperson

Presented By: Phil Moores, Executive Director

Background:

Section 2.1 of the Joint Powers Agreement provides that the Board of Directors shall elect a Chair and Vice-Chair from among its members. The ESTA By-Laws specify that the representative elected to the Chair position shall alternate between Inyo and Mono Counties each year, and that the person elected to the Chair and Vice-Chair positions shall not be from the same county.

Analysis/Discussion:

In keeping with the By-Laws, the Chair for 2025 should be from either Inyo County or the City of Bishop.

Past practice has been that the Vice-Chair has been elected to the position of Chair in the year following their term as Vice-Chair. Chris Bubser is the current Vice Chair, and her replacement should be from Bishop or Inyo County.

Recommendation:

It is recommended the Board elect a Chairperson and Vice Chairperson for 2025.

Staff Report

To: ESTA Board of Directors
Prepared By: Phil Moores, Executive Director
Subject: Strategic Business Plan FY2025-28

Background:

In February 2020, members of the ESTA Board and ESTA staff held a workshop to craft the elements of the first ESTA Strategic Business Plan (SBP). The major components of the Plan are the ESTA *Vision Statement*, *Mission Statement*, *Business Direction*, and *Goals and Objectives*. Staff use the *Standards of Excellence* in the Plan to help guide the organization toward meeting goals and objectives through measurable *Key Performance Indicators (KPI)*.

Planning and Discussion:

This living document will certainly undergo changes as we experiment with various measurements and philosophies. There is no end to the number of ways we can analyze and measure our performance, but there is something to be said for simple and effective methods. The KPI's selected give a broad look at the organization and provide avenues for discussion and further analysis if desired. The dashboard report card gives an at-a-glance review of our performance and provides insight into our goals.

As for revisions in the SBP from the last version, there are only a few:

1. Lifeline Service productivity – By definition, a lifeline service is not intended to be a busy route. These services (Benton and Walker) connect small communities to County resources since they are isolated away from medical and other life's necessities. Therefore, a reduction in the productivity goal from 4 passengers per hour to .6 passengers per hour is recommended. This is about the average ridership on this route. Page 6 in SBP
2. Customer Comment Goal – The current goal of .075 complaints per 1,000 boardings is too strict. A goal of .15 complaints per 1,000 is more reasonable. Page 8 in SBP
3. Annual Training Hours – Currently staff is required to complete 24 hours of training every year. This has proven difficult to achieve. I recommend that all employees get 8 hours of training annually. Page 9 in SBP
4. Fleet Zero Emission Conversion – I am afraid this will be a red box on the SBP performance table. I don't know when we will buy another zero-emission vehicle. I put the brakes on this project, but it must still be reflected in our Plan.

Recommendation:

Staff recommend the Board approve the ESTA Strategic Business Plan FY25-28.

Eastern Sierra Transit Authority FY2025-28 STRATEGIC BUSINESS PLAN

Executive Summary

This Eastern Sierra Transit Authority (ESTA) FY2025-28 Strategic Business Plan is a guiding document intended to define goals and objectives, and to measure and track ESTA's performance. It is a four-year Plan incorporating both new and revised standards.

Background

In February 2020, members of the ESTA Board and ESTA staff held a workshop to craft the elements of the first ESTA Strategic Business Plan. The major components of the Plan are the ESTA Vision Statement, Mission Statement, Business Direction, and Goals and Objectives. Staff uses the Standards of Excellence in the Plan to help guide the organization toward meeting goals and objectives through measurable Key Performance Indicators. The goals and objectives are premised on the following components:

Vision Statement

ESTA is providing high quality regional transportation to the residents and visitors while creating the most enjoyable and productive employment experience possible. All this is accomplished while providing good stewardship of public funds and demonstrating a deep respect for those we serve.

Mission Statement

The Mission of ESTA is to provide safe, reliable, and customer friendly transportation services to the Eastern Sierra Region. This improves and enhances the quality of life for the residents and visitors of the area by reducing greenhouse gases, reducing traffic congestion, providing much needed mobility, supporting the economy, and helping the environment.

Business Direction

1. Safety

“Safety First” is more than a cliché. Our most valuable asset is our personnel. Second are our investments including vehicles, office equipment, software, security systems, and structures. The preservation of all this is our most important goal.

2. Ridership

Without our passengers we have no business. We will approach our customer service with an attitude of dignity and respect toward all we serve. We will look for opportunities to increase ridership and better serve all the communities within our service area.

3. Image and Partnership

ESTA’s image and reputation is a hard-earned commodity that pays dividends in employment and credibility. This, in turn, supports our partnerships which enable us to conduct our business. Our riders and partners depend on us to deliver services with integrity and respect. Communication is another key aspect of good image and partnership.

4. Finance

Financial responsibility is necessary to achieve all of ESTA’s business goals. Good stewardship of the public funds includes transparency and honesty in every transaction.

5. Fleet and Facility

We will operate and maintain a modern and clean fleet and facilities that will be pleasing to our customers and a source of pride for our employees and our communities.

6. Innovation and Design

Exploring new technologies and accepting new methods of conducting business is critical to growth and being competitive.

7. Human Resources

Employees are the heart and soul of ESTA. Professional development, communication, and adherence to laws and policies is critical to maintaining an excellent workplace.

Focused 2021-23 Strategic Business Plan Goals and Objectives

Goal 1: Safety

Objective:

1. Protect ESTA's employees, customers, and assets through careful and safe delivery of services.

Goal 2: Increase Ridership

Objectives:

1. Ensure that persons with disabilities, low income, and seniors have adequate mobility.
2. Implement service alternative recommendations from ESTA's Short Range Transit Plan, the Regional Transportation Plan and other technical studies completed in each region in the Counties.
3. Continue to explore alternative transit routes and modes using emerging technologies to address underperforming and rural needs.
4. Evaluate route scheduling to maximize the convenience of transfers between the various transit services in the region.

Goal 3: Improve Image and Partnership

Objectives:

1. Build ESTA's reputation as a premier employer.
2. Develop a well-executed image-building campaign with a recognizable brand for public transportation.
3. Continue successful partnerships with communities, cities and counties, other public agencies, businesses and schools.
4. Complete an annual Community Survey to address current and potential customer needs.

5. Complete an annual Employee Survey to address workplace needs.
6. Improve public communications and information about ESTA services, and seek input through public outreach.

Goal 4: Ensure Financial Success

Objectives:

1. Oversee the budget with a constrained and sustainable approach, while maintaining healthy reserves.
2. Secure reliable funding.
3. Secure capital improvements such as facilities and vehicles to insure the long-term viability of ESTA.
4. Ensure fair compensation for employees and communicate ESTA's employment benefits clearly.

Goal 5: Conduct Planning and Improve Efficiency

Objectives:

1. Consolidate and streamline operations and administrative policies to improve efficiency and effectiveness of public transportation throughout the region.
2. Promote public transportation as part of the lifestyle evolution needed to confront climate change.
3. Develop a Short Range Transit Plan that covers the region and addresses transportation issues.
4. Develop a Coordinated Human Services Plan targeting people with disabilities, older adults, and people with low incomes that addresses any gaps in service or underserved populations.
5. Meet or exceed KPIs that include the following Standards Categories: Service Quality and Efficiency, Resources and Revenue, Safety, Human Resources, Fleet and Facilities, Leadership.
6. Begin the engineering and design phase for a long-term operations facility in Bishop. Secure grant funding and other financing to

construct the facility by the Fall of 2028.

Goal 6: Explore Innovation and Design

Objectives:

1. Sustain and continue to improve the Intelligent Transportation Systems (ITS) program to improve service quality and provide efficiencies.
2. Begin planning for a zero emissions fleet at Mammoth, Bishop, Walker, and Lone Pine Bus Yards. Develop site infrastructure plans in coordination with The Town of Mammoth Lakes, Inyo and Mono Counties, and The City of Bishop.
3. Identify and secure funding to sustain and expand the ITS Program.
4. Track and manage zero emission vehicle maintenance, expenses, performance, and replacement.

Goal 7: Improve Operations and Measurement

Objectives:

1. Achieve ESTA Key Performance Indicators (KPIs) to improve existing service (On Time Performance, Customer Comments, Service Interruptions, Vehicle Collision Rate, etc.).
2. Continue to analyze data to improve service efficiencies and effectiveness.

Focused 2025-28 Strategic Business Plan

Standards of Excellence

Section 1: Safety

We recognize the tremendous importance of safety in the operation of ESTA service to our customers and communities. Therefore, the safety of our customers and employees will be an organizational priority and we will be proactive in promoting system safety.

Standard 1: Rate of preventable vehicle collisions will not exceed 1.0 per 100,000 miles.

Measurement: Objective.

- Rate shall be tracked monthly and reported quarterly to the ESTA Board.

Standard 2: Address all safety hazards identified by the Safety Committee.

Measurement: Objective.

- List shall be compiled with action items and timelines and reported quarterly by the Executive Director to the Board.

Standard 3: Preventable workers compensation lost-time claims will not exceed 3 annually, and preventable medical-only claims will not exceed 3 annually.

Measurement: Objective.

- All work comp claims shall be duly investigated and immediately reported by the Administration Manager to our carrier. Measured and reported quarterly by the Executive Director to the Board.

Standard 4: Customer and community perception of system safety will be at least 90%.

Measurement: Objective.

- As measured in an annual Community Perception Survey and reported by the Executive Director to the Board.

Section 2: Service Quality and Efficiency

We will deliver dependable, customer focused and efficient transit services to

the communities that we serve. Further, we will look for opportunities to deploy innovative new service within budgetary constraints.

Standard 1: The Productivity (passengers per vehicle service hour) standards are presented below for regularly-scheduled services:

- A. Regional intercity fixed-route services shall be 2.0 or greater.
 - 395 Reno
 - 395 Lancaster
 - Mammoth Express
 - Lone Pine Express

- B. Local fixed-route shall be 17.0 or greater.
 - Mammoth Lakes and Mammoth Mountain Resort fixed routes (Summer and Winter)

- C. Dial-a-Ride services will be 3.0 or greater.

- D. Life-Line services will be .6 or greater.
 - Tecopa
 - Bridgeport to Carson City
 - Benton to Bishop
 - Walker to Mammoth

- E. Market Development routes will be assessed on a three-year schedule.
 - Year one is to be considered a marketing year with efforts to communicate the existence and purpose of the service.
 - Year two will indicate the potential of the service with ridership either increasing or decreasing from year one.
 - Year three will be the final year of the pilot designation of the service. This year may not be delivered if year two experiences declines in ridership without obvious and significant reasons for the decline.

Measurement: Objective.

- Reviewed monthly and reported quarterly by Executive Director to the Board.

Standard 2: The Service Delivery rate for all regularly-scheduled services shall be 99% or greater.

Measurement: Objective.

- Reviewed monthly and reported quarterly by Executive Director to the Board.

Standard 3: On-Time Performance (OTP) – Where technology is not available for measuring OTP, manual observations may be conducted. “On Time” for Fixed Route (Intercity 395 Routes and Express Routes) is defined as less than one minute early and no later than 6 minutes after any published time.

- Dial-a-Ride services shall be 90% or greater with trips less than 30-minute wait time.
- Express and Intercity Regional Fixed Route services shall be 80% or better.
- Local fixed route services shall be 90% or better.

Measurement: Objective.

- Reviewed monthly and reported quarterly by Executive Director to the Board.

Standard 4: ESTA will make consistent efforts to explore new service and service delivery options as well as work with regional efficiencies in the delivery of transportation to the jurisdictions.

Measurement: Subjective.

- Reported annually by the Executive Director to the Board.

Standard 5: ESTA will measure customer comments taken by phone, email, and verbal report. Compliments will not be included in the ratio, but will be reported separately. The standard is .15 comments per 1,000 boardings.

Measurement: Objective.

- Reviewed monthly and reported quarterly by the Executive Director to the Board.

Section 3: Revenue and Resources

While providing excellent service to our customers and communities, we will do so within the financial resources available to us. The financial health of the organization will not be compromised, and we will work to deliver good value for the taxpayers’ investment in ESTA.

Standard 1: The annual operating budget will be based upon projected revenue and the total operating cost will not exceed the budget adopted by the Board.

Measurement: Objective.

- Tracked monthly in financial statements and reported monthly by the Administrative Manager to the Board.

Standard 2: No significant annual fiscal and compliance audit findings.

Measurement: Objective.

- Administrative Manager will report any negative audit findings to the ESTA Board as they occur and take measures to correct them.

Standard 3: Ensure that all capital procurements provide good value to our customers and our employees.

Measurement: Subjective.

- Evaluated through annual Community Perception Survey, feedback from communities and review of the 5-year capital program by the ESTA Board.

Section 4: Human Resources

Our employees are the foundation of the organization. We will support our employees in achieving excellence through training and development, teamwork, and continuous efforts at effective communication while treating each with integrity and dignity.

Standard 1: Recruit, promote and retain highly qualified employees to achieve our service standards.

Measurement: Subjective.

- Biannual assessment by Administrative Clerk and reported to the Board.

Standard 2: Provide continuous development of skills and capabilities through ongoing training and development programs that foster personal and professional growth. Training plans are developed as part of annual budget-making process, according the following minimum standards:

- A. Utility: 8 Hours per Utility person annually.
- B. Operations Supervisors: 8 Hours annually.
- C. Bus Operators: 8 Hours Annually.
- D. Administration: 8 Hours per employee annually.

Measurement: Objective.

- Supervisor evaluates annually for achievement of training objectives

and reporting to the Board.

Standard 3: Support employees through creating a work environment which promotes professional development and encourages performance.

Measurement: Objective.

- Provide annual performance evaluations to administrative staff. Conduct annual Employee Survey and report to the Board.

Standard 4: Continue to develop ESTA policies, contracts, and procedures.

Measurement: Objective.

- Measured by completion and development of policies, contracts, and procedures. Reported annually by the Executive Director to the Board.

Standard 5: Develop Succession Plan to smooth staff changes and provide cross training for more efficient operations.

Measurement: Objective.

- Measured by development and progress of a Succession Plan. Reported annually by the Executive Director to the Board.

Section 5: Fleet and Facility

We will operate and maintain a modern and clean fleet and facilities that will be pleasing to our customers and a source of pride for our employees and our communities.

Standard 1: If funding permits, ESTA will replace revenue vehicles when they reach the useful life minimums in terms of service years or miles. We will strive for 75% of the active fleet within their useful life years. Maintain a Five-year Capital Replacement Plan and Transit Asset Management Plan.

Measurement: Objective.

- Measured annually by the Executive Director and reported to the Board.

Standard 2: Road calls will not exceed 3 per 100,000 revenue service miles. A road call is defined as all mechanical or other vehicle-related failures that affect the completion of a scheduled revenue trip or the start of the next scheduled revenue trip, including failures during deadheading and layover.

Measurement: Objective.

- Measured monthly and reported quarterly by the Executive Director to the Board.

Standard 3: Maintain a clean, attractive fleet. Maintain our facilities so that they are safe and appealing to customers and employees.

Measurement: Subjective.

- Measured annually by Employee and Customer Perception Surveys. Reported annually by the Executive Director to the Board

Standard 4: Achieve all federal and state-mandated maintenance minimums, as well as vendor recommended maintenance schedules, for our fleet and facilities. The following standards apply:

- A. No negative CHP Annual Terminal Inspection or TDA Triennial Performance Audit findings.
- B. Preventative maintenance schedules for all equipment shall be done on a timely basis
 - 3,000-mile intervals or 45 days for GPPV vehicles
 - 5,000-mile/60-day intervals for Mammoth fleet and Bishop Cutaways.

Measurement: Objective.

- As tracked by the Operations Supervisors, and reported quarterly by the Executive Director to the Board.

Standard 5: Optimize fleet size by disposing of excess vehicles as new vehicles are obtained.

Measurement: Objective.

- Reported annually by the Executive Director to the Board.

Section 6: Innovation and Design

Standard 1: Sustain and continue to improve the Intelligent Transportation Systems (ITS) program to improve service quality and provide efficiencies.

Measurement: Subjective.

- Measured by efforts to explore new technologies. Reported annually by the Executive Director to the Board.

Standard 2: Construct a new administration facility in Bishop by fall of 2028.

Measurement: Objective.

- Measured by the completion of the facility. Progress reported quarterly by Executive Director to the Board.

Standard 3: Continue planning for a zero emissions fleet at Mammoth, Bishop, Walker, and Lone Pine Bus Yards. Develop site infrastructure plans in coordination with The Town of Mammoth Lakes, Inyo and Mono Counties, and The City of Bishop.

Measurement: Objective.

- Measured by the purchase of zero emission vehicles.

Section 7: Leadership

We will strive to be one of the nation's leading small transit operators. We will work to maintain collaborative relationships within the industry, within our community, and with our stakeholders. We will develop future leaders from within our organization.

Standard 1: Maintain cooperative relationships with federal, state and local funding agencies.

Measurement: Subjective.

- Will be reviewed by staff and ESTA Board through Executive Director's evaluation.

Standard 2: Develop partnerships with stakeholders, community leaders and decision makers, while keeping them well informed of the integral role of ESTA and contributions to the communities that we serve.

Measurement: Subjective.

- Will be reviewed by staff and ESTA Board through Executive Director's evaluation.

Standard 3: Promote effective internal communications and promote the vision, mission, and values of the organization.

Measurement: Subjective.

- Will be reviewed by staff and ESTA Board through Executive Director's evaluation.

Eastern Sierra Transit Authority FY2021-23 STRATEGIC BUSINESS PLAN

Executive Summary

This Eastern Sierra Transit Authority (ESTA) FY2021-23 Strategic Business Plan is a guiding document intended to define goals and objectives, and to measure and track ESTA's performance. It is a three fiscal year Plan incorporating both new and revised standards. It is anticipated that this Plan will be reviewed and revised again (as necessary) in mid-2023 to reflect changing conditions.

Background

In February 2020, members of the ESTA Board and ESTA staff held a workshop to craft the elements of the first ESTA Strategic Business Plan. The major components of the Plan are the ESTA Vision Statement, Mission Statement, Business Direction, and Goals and Objectives. Staff uses the Standards of Excellence in the Plan to help guide the organization toward meeting goals and objectives through measurable Key Performance Indicators. The goals and objectives are premised on the following components:

Vision Statement

ESTA is providing high quality regional transportation to the residents and visitors while creating the most enjoyable and productive employment experience possible. All this is accomplished while providing good stewardship of public funds and demonstrating a deep respect for those we serve.

Mission Statement

The Mission of ESTA is to provide safe, reliable, and customer friendly transportation services to the Eastern Sierra Region. This improves and enhances the quality of life for the residents and visitors of the area by reducing greenhouse gases, reducing traffic congestion, providing much needed mobility, supporting the economy, and helping the environment.

Business Conditions

COVID-19, Employee attraction and retention, vehicle maintenance and replacement, and sustainable revenue define the challenges of the current business environment for ESTA in the coming years.

Creating housing for residents and employees has become a critical challenge for community leaders as home prices have risen and available land decreases. Attracting and retaining ESTA employees is directly connected to the scarcity and high cost of housing.

ESTA vehicles are aging at an alarming rate. The majority of our vehicles are beyond their useful life. This means the costs of repair and maintenance will rise, making the accumulation of reserves for vehicle purchasing difficult. Compounding this challenge is California's Innovative Clean Transit (ICT) Rule which requires ESTA to purchase 25% zero emissions vehicles in 2026, and 100% zero emissions vehicles in 2029. Currently, the ICT limits the requirement to vehicles over 14,000 lbs. Only the smallest vans and cutaways are less than 14,000 lbs.

The transit revenue landscape is ever changing and uncertain. Each political administration brings its own values and priorities to the highest office of the nation and the state. Gasoline fuel tax revenues are dropping as vehicles become more efficient and technology introduces new fuel sources to the market. A vehicle miles tax, based on individual road usage, is being discussed as an alternative to inject life back into the much-needed transportation revenue stream. How transit benefits from this new revenue source will be an important mission for transit leaders and voters.

The Bishop Airport commercialization is a big unknown with many leaders in both counties discussing the best plan. Rental cars, rideshare, luxury buses, and shuttles will evolve into a mix of services determined by price and passenger choices. ESTA's role in providing air passengers with ground transportation will need to be considered carefully.

Finally, the outbreak of the COVID-19 virus has decimated transit ridership and it is unknown when the full return of passengers to public transit will occur. New measures to keep vehicles and passengers safe is playing a part in building public confidence. Ultimately, a vaccine would have the greatest positive effect on ridership.

Business Direction

1. Safety

“Safety First” is more than a cliché. Our most valuable asset is our personnel. Second are our investments including vehicles, office equipment, software, security systems, and structures. The preservation of all this is our most important goal.

2. Ridership

Without our passengers we have no business. We will approach our customer service with an attitude of dignity and respect toward all we serve. We will look for opportunities to increase ridership and better serve all the communities within our service area.

3. Image and Partnership

ESTA’s image and reputation is a hard-earned commodity that pays dividends in employment and credibility. This, in turn, supports our partnerships which enable us to conduct our business. Our riders and partners depend on us to deliver services with integrity and respect. Communication is another key aspect of good image and partnership.

4. Finance

Financial responsibility is necessary to achieve all of ESTA’s business goals. Good stewardship of the public funds includes transparency and honesty in every transaction.

5. Fleet and Facility

We will operate and maintain a modern and clean fleet and facilities that will be pleasing to our customers and a source of pride for our employees and our communities.

6. Innovation and Design

Exploring new technologies and accepting new methods of conducting business is critical to growth and being competitive.

7. Human Resources

Employees are the heart and soul of ESTA. Professional development,

communication, and adherence to laws and policies is critical to maintaining an excellent workplace.

Focused 2021-23 Strategic Business Plan Goals and Objectives

Goal 1: Safety

Objective:

1. Protect ESTA's employees, customers, and assets through careful and safe delivery of services.

Goal 2: Increase Ridership

Objectives:

1. Ensure that persons with disabilities, low income, and seniors have adequate mobility.
2. Implement service alternative recommendations from ESTA's Short Range Transit Plan, the Regional Transportation Plan and other technical studies completed in each region in the Counties.
3. Continue to explore alternative transit routes and modes using emerging technologies to address underperforming and rural needs.
4. Evaluate route scheduling to maximize the convenience of transfers between the various transit services in the region.

Goal 3: Improve Image and Partnership

Objectives:

1. Build ESTA's reputation as a premier employer.
2. Develop a well-executed image-building campaign with a recognizable brand for public transportation.
3. Continue successful partnerships with communities, cities and counties, other public agencies, businesses and schools.
4. Complete an annual Community Survey to address current and

potential customer needs.

5. Complete an annual Employee Survey to address workplace needs.
6. Improve public communications and information about ESTA services, and seek input through public outreach.

Goal 4: Ensure Financial Success

Objectives:

1. Oversee the budget with a constrained and sustainable approach, while maintaining healthy reserves.
2. Secure reliable funding.
3. Secure capital improvements such as facilities and vehicles to insure the long-term viability of ESTA.
4. Ensure fair compensation for employees and communicate ESTA's employment benefits clearly.

Goal 5: Conduct Planning and Improve Efficiency

Objectives:

1. Consolidate and streamline operations and administrative policies to improve efficiency and effectiveness of public transportation throughout the region.
2. Promote public transportation as part of the lifestyle evolution needed to confront climate change.
3. Develop a Short Range Transit Plan that covers the region and addresses transportation issues.
4. Develop a Coordinated Human Services Plan targeting people with disabilities, older adults, and people with low incomes that addresses any gaps in service or underserved populations.
5. Meet or exceed KPIs that include the following Standards Categories: Service Quality and Efficiency, Resources and Revenue, Safety, Human Resources, Fleet and Facilities, Leadership.

6. Begin the engineering and design phase for a long-term operations facility in Bishop. Secure grant funding and other financing to construct the facility by the Fall of 2021.

Goal 6: Explore Innovation and Design

Objectives:

1. Sustain and continue to improve the Intelligent Transportation Systems (ITS) program to improve service quality and provide efficiencies.
2. Begin planning for a zero emissions fleet at Mammoth, Bishop, Walker, and Lone Pine Bus Yards. Develop site infrastructure plans in coordination with The Town of Mammoth Lakes, Inyo and Mono Counties, and The City of Bishop.
3. Identify and secure funding to sustain and expand the ITS Program.
4. Track and manage zero emission vehicle maintenance, expenses, performance, and replacement.

Goal 7: Improve Operations and Measurement

Objectives:

1. Achieve ESTA Key Performance Indicators (KPIs) to improve existing service (On Time Performance, Customer Comments, Service Interruptions, Vehicle Collision Rate, etc.).
2. Continue to analyze data to improve service efficiencies and effectiveness.

Focused 2021-23 Strategic Business Plan

Standards of Excellence

Section 1: Safety

We recognize the tremendous importance of safety in the operation of ESTA service to our customers and communities. Therefore, the safety of our customers and employees will be an organizational priority and we will be proactive in promoting system safety.

Standard 1: Rate of preventable vehicle collisions will not exceed 1.0 per 100,000 miles.

Measurement: Objective.

- Rate shall be tracked monthly and reported quarterly to the ESTA Board.

Standard 2: Address all safety hazards identified by the Safety Committee.

Measurement: Objective.

- List shall be compiled with action items and timelines and reported quarterly by the Executive Director to the Board.

Standard 3: Preventable workers compensation lost-time claims will not exceed 3 annually, and preventable medical-only claims will not exceed 3 annually.

Measurement: Objective.

- All work comp claims shall be duly investigated and immediately reported by the Administration Manager to our carrier. Measured and reported quarterly by the Executive Director to the Board.

Standard 4: Customer and community perception of system safety will be at least 90%.

Measurement: Objective.

- As measured in an annual Community Perception Survey and reported by the Executive Director to the Board.

Section 2: Service Quality and Efficiency

We will deliver dependable, customer focused and efficient transit services to

the communities that we serve. Further, we will look for opportunities to deploy innovative new service within budgetary constraints.

Standard 1: The Productivity (passengers per vehicle service hour) standards are presented below for regularly-scheduled services:

- A. Regional intercity fixed-route services shall be 2.0 or greater.
 - 395 Reno
 - 395 Lancaster
 - Mammoth Express
 - Lone Pine Express

- B. Local fixed-route shall be 17.0 or greater.
 - Mammoth Lakes fixed routes (Summer and Winter)

- C. Dial-a-Ride services will be 3.0 or greater.

- D. Life-Line services will be 4.0 or greater.
 - Tecopa
 - Bridgeport to Carson City
 - Benton to Bishop
 - Walker to Mammoth

- E. Market Development routes will be assessed on a three-year schedule.
 - Year one is to be considered a marketing year with efforts to communicate the existence and purpose of the service.
 - Year two will indicate the potential of the service with ridership either increasing or decreasing from year one.
 - Year three will be the final year of the pilot designation of the service. This year may not be delivered if year two experiences declines in ridership without obvious and significant reasons for the decline.

Measurement: Objective.

- Reviewed monthly and reported quarterly by Executive Director to the Board.

Standard 2: The Service Delivery rate for all regularly-scheduled services shall be 99% or greater.

Measurement: Objective.

- Reviewed monthly and reported quarterly by Executive Director to the Board.

Standard 3: On-Time Performance (OTP) – Where technology is not available for measuring OTP, manual observations may be conducted. “On Time” for Fixed Route (Intercity 395 Routes and Express Routes) is defined as less than one minute early and no later than 6 minutes after any published time.

- Dial-a-Ride services shall be 90% or greater with trips less than 30-minute wait time.
- Express and Intercity Regional Fixed Route services shall be 80% or better.
- Local fixed route services shall be 90% or better.

Measurement: Objective.

- Reviewed monthly and reported quarterly by Executive Director to the Board.

Standard 4: ESTA will make consistent efforts to explore new service and service delivery options as well as work with regional efficiencies in the delivery of transportation to the jurisdictions.

Measurement: Subjective.

- Reported annually by the Executive Director to the Board.

Standard 5: ESTA will measure customer comments taken by phone, email, and verbal report. Compliments will not be included in the ratio, but will be reported separately. The standard is .075 comments per 1,000 boardings.

Measurement: Objective.

- Reviewed monthly and reported quarterly by the Executive Director to the Board.

Section 3: Revenue and Resources

While providing excellent service to our customers and communities, we will do so within the financial resources available to us. The financial health of the organization will not be compromised, and we will work to deliver good value for the taxpayers’ investment in ESTA.

Standard 1: The annual operating budget will be based upon projected revenue and the total operating cost will not exceed the budget adopted by the Board.

Measurement: Objective.

- Tracked monthly in financial statements and reported monthly by the Administrative Manager to the Board.

Standard 2: No significant annual fiscal and compliance audit findings.

Measurement: Objective.

- Administrative Manager will report any negative audit findings to the ESTA Board as they occur and take measures to correct them.

Standard 3: Ensure that all capital procurements provide good value to our customers and our employees.

Measurement: Subjective.

- Evaluated through annual Community Perception Survey, feedback from communities and review of the 5-year capital program by the ESTA Board.

Section 4: Human Resources

Our employees are the foundation of the organization. We will support our employees in achieving excellence through training and development, teamwork, and continuous efforts at effective communication while treating each with integrity and dignity.

Standard 1: Recruit, promote and retain highly qualified employees to achieve our service standards.

Measurement: Subjective.

- Biannual assessment by Administrative Clerk and reported to the Board.

Standard 2: Provide continuous development of skills and capabilities through ongoing training and development programs that foster personal and professional growth. Training plans are developed as part of annual budget-making process, according the following minimum standards:

- A. Utility: 8 Hours per Utility person annually.
- B. Operations Supervisors: 24 Hours annually.
- C. Bus Operators: 8 Hours Annually.
- D. Administration: 24 Hours per employee annually.

Measurement: Objective.

- Supervisor evaluates annually for achievement of training objectives and reporting to the Board.

Standard 3: Support employees through creating a work environment which promotes professional development and encourages performance.

Measurement: Objective.

- Provide annual performance evaluations to administrative staff.
Conduct annual Employee Survey and report to the Board.

Standard 4: Continue to develop ESTA policies, contracts, and procedures.

Measurement: Objective.

- Measured by completion and development of policies, contracts, and procedures. Reported annually by the Executive Director to the Board.

Standard 5: Develop Succession Plan to smooth staff changes and provide cross training for more efficient operations.

Measurement: Objective.

- Measured by development and progress of a Succession Plan.
Reported annually by the Executive Director to the Board.

Section 5: Fleet and Facility

We will operate and maintain a modern and clean fleet and facilities that will be pleasing to our customers and a source of pride for our employees and our communities.

Standard 1: If funding permits, ESTA will replace revenue vehicles when they reach the useful life minimums in terms of service years or miles. We will strive for 75% of the active fleet within their useful life years. Maintain a Five-year Capital Replacement Plan and Transit Asset Management Plan.

Measurement: Objective.

- Measured annually by the Executive Director and reported to the Board.

Standard 2: Road calls will not exceed 3 per 100,000 revenue service miles. A road call is defined as all mechanical or other vehicle-related failures that affect the completion of a scheduled revenue trip or the start of the next scheduled revenue trip, including failures during deadheading and layover.

Measurement: Objective.

- Measured monthly and reported quarterly by the Executive Director to

the Board.

Standard 3: Maintain a clean, attractive fleet. Maintain our facilities so that they are safe and appealing to customers and employees.

Measurement: Subjective.

- Measured annually by Employee and Customer Perception Surveys. Reported annually by the Executive Director to the Board

Standard 4: Achieve all federal and state-mandated maintenance minimums, as well as vendor recommended maintenance schedules, for our fleet and facilities. The following standards apply:

- A. No negative CHP Annual Terminal Inspection or TDA Triennial Performance Audit findings.
- B. Preventative maintenance schedules for all equipment shall be done on a timely basis
 - 3,000-mile intervals or 45 days for GPPV vehicles
 - 5,000-mile/60-day intervals for Mammoth fleet and Bishop Cutaways.

Measurement: Objective.

- As tracked by the Operations Supervisors, and reported quarterly by the Executive Director to the Board.

Standard 5: Optimize fleet size by disposing of excess vehicles as new vehicles are obtained.

Measurement: Objective.

- Reported annually by the Executive Director to the Board.

Section 6: Innovation and Design

Standard 1: Sustain and continue to improve the Intelligent Transportation Systems (ITS) program to improve service quality and provide efficiencies.

Measurement: Subjective.

- Measured by efforts to explore new technologies. Reported annually by the Executive Director to the Board.

Standard 2: Construct a new administration facility in Bishop by fall of 2021.

Measurement: Objective.

- Measured by the completion of the facility. Progress reported quarterly by Executive Director to the Board.

Standard 3: Begin planning for a zero emissions fleet at Mammoth, Bishop, Walker, and Lone Pine Bus Yards. Develop site infrastructure plans in coordination with The Town of Mammoth Lakes, Inyo and Mono Counties, and The City of Bishop.

Measurement: Objective.

- Measured by the completion of the Zero Emissions Plan.

Section 7: Leadership

We will strive to be one of the nation's leading small transit operators. We will work to maintain collaborative relationships within the industry, within our community, and with our stakeholders. We will develop future leaders from within our organization.

Standard 1: Maintain cooperative relationships with federal, state and local funding agencies.

Measurement: Subjective.

- Will be reviewed by staff and ESTA Board through Executive Director's evaluation.

Standard 2: Develop partnerships with stakeholders, community leaders and decision makers, while keeping them well informed of the integral role of ESTA and contributions to the communities that we serve.

Measurement: Subjective.

- Will be reviewed by staff and ESTA Board through Executive Director's evaluation.

Standard 3: Promote effective internal communications and promote the vision, mission, and values of the organization.

Measurement: Subjective.

- Will be reviewed by staff and ESTA Board through Executive Director's evaluation.