



Inyo County Local Transportation Commission

Triennial Performance Audit of the Eastern Sierra Transit Authority FY 2019/20 - FY 2021/22

FINAL REPORT
JUNE 2023



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Chapter 1 | Executive Summary

In 2022, the Inyo County Local Transportation Commission (ICLTC) selected Moore & Associates, Inc., to prepare Triennial Performance Audits of itself as the RTPA and the two transit operators to which it allocates State of California Transportation Development Act funding.

The California Public Utilities Code requires all recipients of Transit Development Act (TDA) Article 4 funding to undergo an independent performance audit on a three-year cycle in order to maintain funding eligibility. Although not mandatory, audits of Article 8 funding recipients are encouraged.

The Triennial Performance Audit is designed to be an independent and objective evaluation of the Eastern Sierra Transit Authority (ESTA) as a public transit operator, providing operator management with information on the economy, efficiency, and effectiveness of its programs across the prior three fiscal years. In addition to assuring legislative and governing bodies (as well as the public) that resources are being economically and efficiently utilized, the Triennial Performance Audit fulfills the requirement of PUC Section 99246(a) that the RTPA designate an entity other than itself to conduct a performance audit of the activities of each operator to whom it allocates funds.

This chapter summarizes key findings and recommendations developed during the Triennial Performance Audit (TPA) of the ESTA's public transit program for the period:

- Fiscal Year 2019/20,
- Fiscal Year 2020/21, and
- Fiscal Year 2021/22.

The Eastern Sierra Transit Authority (ESTA) provides a variety of bus services, including deviated fixed routes, local in-town dial-a-ride services, multiple town-to-town services throughout the Highway 395 and Highway 6 corridors, and interregional service (CREST) extending from Reno, Nevada, to Lancaster, California, with connections to the Los Angeles area. The ESTA operates four routes along Highway 395 and three community routes from 6:10 a.m. to 8:05 p.m. In partnership with the Town of Mammoth Lakes, the ESTA operates a free year-round bus service throughout Mammoth Lakes called the Purple Line. The Purple Line operates daily from 7:00 a.m. to 6:00 p.m.

Additionally, the ESTA offers seasonal routes. In the summer, the ESTA operates two trolleys and a shuttle service in the Mammoth Lakes area. In the winter, four fixed routes and one night trolley are operated.

This performance audit was conducted in accordance with generally accepted government auditing standards. Those standards require that the audit team plans and performs the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for its findings and conclusions based on the audit objectives. Moore & Associates, Inc. believes the evidence obtained provides a reasonable basis for its findings and conclusions.

This audit was also conducted in accordance with the processes established by the California Department of Transportation (Caltrans), as outlined in the *Performance Audit Guidebook for Transit Operators and Regional Transportation Planning Entities*.

The Triennial Performance Audit includes five elements:

- Compliance requirements,
- Prior recommendations,
- Analysis of program data reporting,
- Performance Audit, and
- Functional review.

Test of Compliance

Based on discussions with ESTA staff, analysis of program performance, and an audit of program compliance and function, the auditors present no compliance findings.

Status of Prior Recommendations

The prior audit – completed in September 2020 by Michael Baker International for the three fiscal years ending June 30, 2019 – included three recommendations:

1. [Continue procurement of on-board security cameras.](#)
Status: Implemented.
2. [Update the capital vehicle replacement plan.](#)
Status: Implemented.
3. [Re-evaluate in-house 45-day vehicle inspections as part of the Bishop operations facility project and Short Range Transit Plan Update.](#)
Status: Implementation in progress.

Findings and Recommendations

Based on discussions with ESTA staff, analysis of program performance, and a review of program compliance and function, the auditors submit no compliance findings for ESTA.

The auditors identified one functional finding. While this finding is not a compliance finding, the audit auditors believe it warrants inclusion in this report:

1. The ESTA does not provide effective oversight of the service information distributed throughout the service area.

In completing this Triennial Performance Audit, Moore & Associates, Inc. submits the following recommendations for the ESTA's public transit program. They have been divided into two categories: TDA Program compliance recommendations and functional recommendations. TDA program compliance recommendations are intended to assist in bringing the operator into compliance with the requirements and standards of the TDA, while Functional Recommendations address issues identified during the triennial audit that are not specific to TDA compliance.

Exhibit 1.1 Summary of Audit Recommendations

	Functional Recommendations	Importance	Timeline
1	The ESTA should enhance its service information program to ensure updated service brochures are available throughout the community and old brochures are removed from distribution locations.	Medium	ASAP/ ongoing
2	The ESTA should consider developing formal marketing and information technology plans as supplements to its recently completed Short Range Transit Plan.	Medium	FY 2023/24

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Chapter 2 | Audit Scope and Methodology

The Triennial Performance Audit (TPA) of the Eastern Sierra Transit Authority public transit program covers the three-year period ending June 30, 2022. The California Public Utilities Code requires all recipients of Transit Development Act (TDA) funding to complete an independent review on a three-year cycle in order to maintain funding eligibility.

In 2022, the Inyo County Local Transportation Commission (LTC) selected Moore & Associates, Inc., to prepare Triennial Performance Audits of itself as the RTPA and the two transit operators to which it allocates TDA funding. Moore & Associates, Inc. is a consulting firm specializing in public transportation, including audits of non-TDA Article 4 recipients. Selection of Moore & Associates, Inc. followed a competitive procurement process.

The Triennial Performance Audit is designed to be an independent and objective evaluation of the ESTA as a public transit operator. Direct benefits of a Triennial Performance Audit include providing operator management with information on the economy, efficiency, and effectiveness of its programs across the prior three years; helpful insight for use in future planning; and assuring legislative and governing bodies (as well as the public) that resources are being economically and efficiently utilized. Finally, the Triennial Performance Audit fulfills the requirement of PUC Section 99246(a) that the RTPA designate an entity other than itself to conduct a performance audit of the activities of each operator to whom it allocates funds.

This performance audit was conducted in accordance with generally accepted government auditing standards. Those standards require that the audit team plans and performs the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for its findings and conclusions based on the audit objectives. The auditors believe the evidence obtained provides a reasonable basis for our findings and conclusions.

The audit was also conducted in accordance with the processes established by the California Department of Transportation (Caltrans), as outlined in the *Performance Audit Guidebook for Transit Operators and Regional Transportation Planning Entities*, as well as *Government Audit Standards* published by the U.S. Comptroller General.

Objectives

A Triennial Performance Audit (TPA) has four primary objectives:

1. Assess compliance with TDA regulations;
2. Review improvements subsequently implemented as well as progress toward adopted goals;
3. Evaluate the efficiency and effectiveness of the transit operator; and
4. Provide sound, constructive recommendations for improving the efficiency and functionality of the transit operator.

Scope

The TPA is a systematic review of performance evaluating the efficiency, economy, and effectiveness of the transit operator. The audit of the ESTA included five tasks:

1. A review of compliance with TDA requirements and regulations.
2. A review of the status of recommendations included in the prior Triennial Performance Audit.
3. A verification of the methodology for calculating performance indicators including the following activities:
 - Assessment of internal controls,
 - Test of data collection methods,
 - Calculation of performance indicators, and
 - Evaluation of performance.
4. Comparison of data reporting practices:
 - Internal reports,
 - State Controller Reports, and
 - National Transit Database.
5. Examination of the following functions:
 - General management and organization;
 - Service planning;
 - Scheduling, dispatching, and operations;
 - Personnel management and training;
 - Administration;
 - Marketing and public information; and
 - Fleet maintenance.
6. Conclusions and recommendations to address opportunities for improvement based upon analysis of the information collected and the audit of the transit operator's major functions.

Methodology

The methodology for the Triennial Performance Audit of the ESTA included thorough review of documents relevant to the scope of the audit, as well as information contained on the ESTA's website. The documents reviewed included the following (spanning the full three-year period):

- Monthly performance reports;
- State Controller Reports;
- Annual budgets;
- TDA fiscal audits;
- Transit marketing collateral;
- TDA claims;
- Fleet inventory;
- Preventive maintenance schedules and forms;
- California Highway Patrol Terminal Inspection reports;
- National Transit Database reports;

- Accident/road call logs; and
- Organizational chart.

Given impacts of the ongoing COVID-19 pandemic, the methodology for this audit included a virtual site visit with ESTA representatives on March 30, 2023. The audit team met with Phil Moores (Executive Director) and Dawn Vidal (Administration Manager), and reviewed materials germane to the triennial audit.

This report is comprised of eight chapters divided into three sections:

1. Executive Summary: A summary of the key findings and recommendations developed during the Triennial Performance Audit process.
2. TPA Scope and Methodology: Methodology of the review and pertinent background information.
3. TPA Results: In-depth discussion of findings surrounding each of the subsequent elements of the audit:
 - Compliance with statutory and regulatory requirements,
 - Status of prior recommendations,
 - Consistency among reported data,
 - Performance measures and trends,
 - Functional audit, and
 - Findings and recommendations.

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Chapter 3 | Program Compliance

This section examines the Eastern Sierra Transit Authority's compliance with the Transportation Development Act as well as relevant sections of the California Code of Regulations. An annual certified fiscal audit confirms TDA funds were apportioned in conformance with applicable laws, rules, and regulations. The ESTA considers full use of funds under California Code of Regulations (CCR) 6754(a) as referring to operating funds but not capital funds. The TPA findings and related comments are delineated in Exhibit 3.1.

Status of compliance items was determined through discussions with ESTA staff as well as an inspection of relevant documents including the fiscal audits for each year of the triennium, State Controller annual filings, California Highway Patrol terminal inspections, National Transit Database reports, year-end performance reports, and other compliance-related documentation.

No compliance issues were identified for the ESTA.

Developments Occurring During the Audit Period

The FY 2019/20 – FY 2021/22 audit period was significantly different than prior audit periods. The impacts of the COVID-19 pandemic resulted in significant declines in ridership and revenue, while changes to the TDA provided compliance waivers and amended existing legislation. In many instances, transit operators strove to retain operations staff despite adopting a reduced schedule, resulting in significant changes to many cost-related performance metrics. While infusions of funding through the CARES Act mitigated some of the lost revenues for federally funded programs, many transit operators have yet to return to pre-pandemic ridership and fare levels. As a result, this Triennial Performance Audit will provide an assessment not only of how the COVID-19 pandemic impacted the organization, but also how it responded to the crisis.

In the 50 years since introduction of the Transportation Development Act, there have been many changes to public transportation in California. Many operators have faced significant challenges in meeting the farebox recovery ratio requirement, calling into question whether it remains the best measure for TDA compliance. In 2018, the chairs of California's state legislative transportation committees requested the California Transit Association spearhead a policy task force to examine the TDA, which resulted in a draft framework for TDA reform released in early 2020. The draft framework maintains the farebox recovery ratio requirement, but eliminates financial penalties and allows more flexibility with respect to individual operator targets. These changes have yet to be implemented due to the COVID-19 pandemic.

Assembly Bill 90, signed into law on June 29, 2020, provides temporary regulatory relief for transit operators required to conform with Transportation Development Act (TDA) farebox recovery ratio thresholds in FY 2019/20 and FY 2020/21. Assembly Bill 149, signed into law on July 16, 2021, provides additional regulatory relief by extending the provisions of AB 90 through FY 2022/23 and adjusting definitions of eligible revenues and operating costs. While the ability to maintain state mandates and performance measures is important, these measures enable transit operators to adjust to the impacts of the COVID-19 pandemic while continuing to receive their full allocations of funding under the TDA.

Together, these two pieces of legislation include the following provisions specific to transit operator TDA funding under Article 4 and Article 8:

1. Prohibits the imposition of the TDA revenue penalty on an operator that did not maintain the required ratio of fare revenues to operating cost from FY 2019/20 through FY 2022/23.
2. Waives the annual productivity improvement requirement of Section 99244 through FY 2022/23.
3. Adds a temporary provision exempting operators from farebox recovery ratio requirements through FY 2024/25 provided they expend at least the same amount of local funds as in FY 2018/19.
4. Expands the definition of “local funds” to enable the use of federal funding, such as the CARES Act or CRRSAA, to supplement fare revenues and allows operators to calculate free and reduced fares at their actual value.
5. Adjusts the definition of operating cost to exclude the cost of ADA paratransit services, demand-response and micro-transit services designed to extend access to service, ticketing/payment systems, security, some pension costs, and some planning costs.
6. Requires the Controller to calculate and publish the allocation of transit operator revenue-based funds made pursuant to the State Transit Assistance (STA) Program for FY 2020/21 and FY 2021/22.
7. Allows operators to use STA funds as needed to keep transit service levels from being reduced or eliminated through FY 2022/23.

AB 149 also calls for an examination of the triennial performance audit process, to ensure the practice continues to be effective and beneficial.

Exhibit 3.1 Transit Development Act Compliance Requirements

Compliance Element	Reference	Compliance	Comments
State Controller Reports submitted on time.	PUC 99243	In compliance*	FY 2019/20: January 29, 2021 FY 2020/21: January 28, 2022 FY 2021/22: February 2, 2023
Fiscal and compliance audits submitted within 180 days following the end of the fiscal year (or with up to 90-day extension).	PUC 99245	In compliance	FY 2019/20: January 7, 2021 FY 2020/21: January 26, 2022 FY 2021/22: January 30, 2023
Operator's terminal rated as satisfactory by CHP within the 13 months prior to each TDA claim.	PUC 99251 B	In compliance	<p>Bishop: November 6, 2018 November 6, 2019 November 5, 2020 November 5, 2021</p> <p>Mammoth Lakes: September 11, 2018 September 24, 2019 October 8, 2020 November 15, 2021</p> <p>Lone Pine: September 10, 2018 September 25, 2019 August 21, 2020 July 21, 2021</p> <p>Walker: June 11, 2019 July 22, 2020 July 21, 2021</p>
Operator's claim for TDA funds submitted in compliance with rules and regulations adopted by the RTPA.	PUC 99261	In compliance	
If operator serves urbanized and non-urbanized areas, it has maintained a ratio of fare revenues to operating costs at least equal to the ratio determined by the rules and regulations adopted by the RTPA.	PUC 99270.1	Not applicable	
Except as otherwise provided, the allocation for any purpose specified under Article 8 may in no year exceed 50% of the amount required to meet the total planning expenditures for that purpose.	PUC 99405	Not applicable	
An operator receiving allocations under Article 8(c) may be subject to regional, countywide, or subarea performance criteria, local match requirements, or fare recovery ratios adopted by resolution of the RTPA.	PUC 99405	Not applicable	

* While the FY 2021/22 State Controller Report was technically submitted late, the auditor is waiving a finding due to the report being submitted within two days of the deadline.

Compliance Element	Reference	Compliance	Comments
The operator's operating budget has not increased by more than 15% over the preceding year, nor is there a substantial increase or decrease in the scope of operations or capital budget provisions for major new fixed facilities unless the operator has reasonably supported and substantiated the change(s).	PUC 99266	In compliance	FY 2019/20: +1.25% FY 2020/21: +9.34% FY 2021/22: -2.98%
The operator's definitions of performance measures are consistent with the Public Utilities Code Section 99247.	PUC 99247	In compliance	
If the operator serves an urbanized area, it has maintained a ratio of fare revenues to operating cost at least equal to one-fifth (20 percent).	PUC 99268.2, 99268.4, 99268.1	Not applicable	
If the operator serves a rural area, it has maintained a ratio of fare revenues to operating cost at least equal to one-tenth (10 percent).	PUC 99268.2, 99268.4, 99268.5	In compliance	FY 2019/20: 37.98% FY 2020/21: 28.10% FY 2021/22: 48.82%
For a claimant that provides only services to elderly and handicapped persons, the ratio of fare revenues to operating cost shall be at least 10 percent.	PUC 99268.5, CCR 6633.5	Not applicable	
The current cost of the operator's retirement system is fully funded with respect to the officers and employees of its public transportation system, or the operator is implementing a plan approved by the RTPA, which will fully fund the retirement system for 40 years.	PUC 99271	In compliance	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. 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.
If the operator receives State Transit Assistance funds, the operator makes full use of funds available to it under the Urban Mass Transportation Act of 1964 before TDA claims are granted.	CCR 6754 (a) (3)	In compliance	

Compliance Element	Reference	Compliance	Comments
<p>In order to use State Transit Assistance funds for operating assistance, the operator’s total operating cost per revenue hour does not exceed the sum of the preceding year’s total plus an amount equal to the product of the percentage change in the CPI for the same period multiplied by the preceding year’s total operating cost per revenue hour. An operator may qualify based on the preceding year’s operating cost per revenue hour or the average of the three prior years. If an operator does not meet these qualifying tests, the operator may only use STA funds for operating purposes according to a sliding scale.</p>	<p>PUC 99314.6</p>	<p>In compliance</p>	
<p>A transit claimant is precluded from receiving monies from the Local Transportation Fund and the State Transit Assistance Fund in an amount which exceeds the claimant's capital and operating costs less the actual amount of fares received, the amount of local support required to meet the fare ratio, the amount of federal operating assistance, and the amount received during the year from a city or county to which the operator has provided services beyond its boundaries.</p>	<p>CCR 6634</p>	<p>In compliance</p>	

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Chapter 4 | Prior Recommendations

This section reviews and evaluates the implementation of prior Triennial Performance Audit recommendations. This objective assessment provides assurance the Eastern Sierra Transit Authority has made quantifiable progress toward improving both the efficiency and effectiveness of its public transit program.

The prior audit – completed in September 2020 by Michael Baker International. for the three fiscal years ending June 30, 2019 – included three recommendations:

1. [Continue procurement of on-board security cameras.](#)

Discussion: During the prior audit period, the ESTA installed cameras on multiple buses in the fleet, and staff have continued working towards procuring additional on-board video cameras (giving priority to vehicles used on 395 or Express Routes and Mammoth Lakes fixed routes due to their longer trip time and/or passenger count). Additional cameras were installed in 2019 and all new bus procurements include cameras. Staff concurred that cameras are useful and said they intend to look for funding to complete the fleet installment.

Progress: All new bus procurements include cameras. The ESTA agrees that onboard cameras provide excellent protection against liability and enhance investigations.

Status: Implemented.

2. [Update the capital vehicle replacement plan.](#)

Discussion: The prior audit noted the ESTA had success in procuring funding for replacement of its fleet vehicles. Most of the fleet was currently within the useful life standard for transit vehicles. The fleet inventory showed the estimated timing of when older and higher mileage vehicles will need to be sold and replaced. However, several industry factors were weighing on a need for the ESTA to further update the vehicle replacement plan and extend its replacement schedule longer into the future. One significant factor is the California Air Resources Board Innovative Clean Transit requirements for conversion of transit fleets to zero-emission vehicles.

Each transit operator in California is required to submit a complete Zero-Emission Bus Rollout Plan showing how it plans to achieve a full transition to zero-emission buses (ZEBs). While the due date for the rollout plan for small operators like the ESTA was not for several years, the auditor noted capital vehicle replacement and procurement takes considerable advance planning, with near-term purchases of buses impacting what the fleet composition will be when ZEBs will need to be procured. The prior auditor noted the TAM Plan could serve as a basis for an update to the ESTA's capital replacement strategy for the fleet.

The auditor recommended ESTA start to plan, schedule, and budget for this rollout conversion of the fleet and infrastructure, accounting for the replacement schedule of each vehicle in the near

and long term. The design and engineering of the new operations facility might also consider integrating zero-emission infrastructure and vehicle operations and storage to match future investments and compatibility.

Progress: The Capital Replacement Plan was revised in early 2021 and includes a ten-year look-ahead to zero-emissions fleet conversion. A ZEV transition plan is in development and should be ready by late summer of 2023.

Status: Implemented.

3. [Re-evaluate in-house 45-day vehicle inspections as part of the Bishop operations facility project and Short Range Transit Plan Update.](#)

Discussion: This recommendation was carried forward from the FY 2014-FY 2016 audit for further consideration in context of the design of the new facility and transit plan update. The ESTA studied the option of having the 45-day (3,000 mile) vehicle inspection conducted in-house, rather than currently contracting out the service. In spite of identified challenges with economical and logistical feasibility, the new Bishop operations facility might enable such efforts in terms of configuration and equipment to allow some level of light-duty vehicle inspections to be conducted in-house.

It was recommended in the past that the cost and operational feasibility to bring this service in-house be further evaluated given issues with timely recording of maintenance inspections. The prior auditor noted that the Short Range Transit Plan (SRTP) analyzed the cost of in-house maintenance and found that minor maintenance tasks could be considered for an expanded ESTA staff once the Bishop operations facility improvements were completed. An update of the SRTP should re-evaluate the feasibility of in-house maintenance. The Organizational Assessment Report also made a recommendation for the ESTA fleet operations with regard to in-house maintenance. With the eventual transition to zero-emission vehicles and a more diversified alternative fueled fleet, the prior auditor recommended consideration be given to planning and investing in staff development for light-duty maintenance versus full reliance on contracted services.

Progress: In November 2021, the ESTA hired a new training/driving/maintenance position to assist with minor vehicle maintenance. While no inspections are being done on site yet, it is intended this position will expand to 45-day inspections. The delay in implementation has been due to the demands of an aging fleet. However, the ESTA is expecting to receive new vehicles over the next year to eighteen months that will free up time to bring the 45-day inspections in-house.

The new position does handle more minor maintenance than before, especially if a vehicle fails a pre-trip inspection. Tools for conducting the 45-day inspection process are still in the budget. There are some issues with restrictions for when work cannot be done safely by one person (such as with a running engine or lifted vehicle).

Status: Implementation in progress.

Chapter 5 | Data Reporting Analysis

An important aspect of the Triennial Performance Audit process is assessing how effectively and consistently the transit operator reports performance statistics to local, state, and federal agencies. Often as a condition of receipt of funding, an operator must collect, manage, and report data to different entities. Ensuring such data are consistent can be challenging given the differing definitions employed by different agencies as well as the varying reporting timeframes. This chapter examines the consistency of performance data reported by the Eastern Sierra Transit Authority both internally as well as to outside entities during the audit period.

- **Operating cost:** Operating costs reported in the TDA audit and to the State Controller are fully consistent. The greatest variance is between the National Transit Database (NTD) report and the other documents in FY 2021/22. That year the total reported to the NTD was 18.3 percent higher than the audited amount. The cause of the variance is unknown.
- **Fare Revenue:** Variances in fare revenue between the NTD reports and other reports is due primarily to differences in what revenues are reported. ESTA includes marketing and Mammoth Mountain Ski Area (MMSA) revenues in its definition of fare revenues for the TDA fiscal audit, monthly performance reports, and the State Controller Report.
- **Vehicle Service Hours (VSH):** Vehicle service hours reported to external entities are fully consistent with one another. Data reported in the monthly performance reports is close, but may be preliminary (unaudited) data.
- **Vehicle Service Miles (VSM):** Vehicle service miles reported to external entities are fully consistent with one another. Data reported in the monthly performance reports is close, but may be preliminary (unaudited) data.
- **Passengers:** Ridership data reported to external entities are fully consistent with one another in FY 2019/20 and FY 2021/22. Data reported in the monthly performance reports is close, but may be preliminary (unaudited) data. In FY 2020/21, fixed-route ridership was reported as 837,631, resulting in system ridership of 888,586. This is more than twice the system ridership reported elsewhere. It appears fixed-route vehicle service miles was erroneously reported as ridership in FY 2020/21.
- **Full-Time Equivalent (FTE) Employees:** The data reported to the State Controller was consistent with the TDA definition.

Exhibit 5.1 Data Reporting Comparison

Performance Measure	System-Wide		
	FY 2019/20	FY 2020/21	FY 2021/22
Operating Cost (Actual \$)			
<i>TDA fiscal audit</i>	\$4,761,576	\$4,646,088	\$4,385,775
<i>Monthly Performance Reports</i>	\$4,433,259	\$4,281,611	\$4,520,858
<i>National Transit Database</i>	\$4,421,210	\$4,246,445	\$5,187,138
<i>State Controller Report</i>	\$4,761,576	\$4,646,088	\$4,385,775
Fare Revenue (Actual \$)			
<i>TDA fiscal audit</i>	\$1,808,606	\$1,305,608	\$2,141,316
<i>Monthly Performance Reports</i>	\$1,808,606	\$1,325,413	\$2,141,315
<i>National Transit Database</i>	\$1,426,025	\$784,471	\$789,537
<i>State Controller Report</i>	\$1,808,606	\$1,305,608	\$2,141,316
Vehicle Service Hours (VSH)			
<i>Monthly Performance Reports</i>	52,466	49,069	52,095
<i>National Transit Database</i>	54,113	50,955	52,795
<i>State Controller Report</i>	54,112	50,955	52,796
Vehicle Service Miles (VSM)			
<i>Monthly Performance Reports</i>	863,766	838,087	880,446
<i>National Transit Database</i>	863,539	837,631	879,326
<i>State Controller Report</i>	863,539	837,631	879,326
Passengers			
<i>Monthly Performance Reports</i>	880,531	379,312	775,124
<i>National Transit Database</i>	880,529	378,961	772,942
<i>State Controller Report</i>	880,559	888,586	772,942
Full-Time Equivalent Employees			
<i>State Controller Report</i>	60	60	60

Chapter 6 | Performance Analysis

Performance indicators are typically employed to quantify and assess the efficiency of a transit operator's activities. Such indicators provide insight into current operations as well as trend analysis of operator performance. Through a review of indicators, relative performance as well as possible inter-relationships between major functions is revealed.

The Transportation Development Act (TDA) requires recipients of TDA funding to track and report five performance indicators:

- Operating Cost/Passenger,
- Operating Cost/Vehicle Service Hour,
- Passengers/Vehicle Service Hour,
- Passengers/Vehicle Service Mile, and
- Vehicle Service Hours/Employee.

To assess the validity and use of performance indicators, the auditors performed the following activities:

- Assessed internal controls in place for the collection of performance-related information,
- Validated collection methods of key data,
- Calculated performance indicators, and
- Evaluated performance indicators.

The procedures used to calculate TDA-required performance measures for the current triennium were verified and compared with indicators included in similar reports to external entities (i.e., State Controller and Federal Transit Administration).

Operating Cost

The Transportation Development Act requires an operator to track and report transit-related costs reflective of the Uniform System of Accounts and Records developed by the State Controller and the California Department of Transportation. The most common method for ensuring this occurs is through a compliance audit report prepared by an independent auditor in accordance with California Code of Regulations Section 6667¹. The annual independent financial audit should confirm the use of the Uniform System of Accounts and Records. *Operating cost* – as defined by PUC Section 99247(a) – excluded the following during the audit period²:

- Cost in the depreciation and amortization expense object class adopted by the State Controller pursuant to PUC Section 99243,

¹ CCR Section 6667 outlines the minimum tasks which must be performed by an independent auditor in conducting the annual fiscal and compliance audit of the transit operator.

² Given the passage of AB 149, the list of excluded costs will be expanded beginning with FY 2021/22.

- Subsidies for commuter rail services operated under the jurisdiction of the Interstate Commerce Commission,
- Direct costs of providing charter service, and
- Vehicle lease costs.

Vehicle Service Hours and Miles

Vehicle Service Hours (VSH) and *Miles (VSM)* are defined as the time/distance during which a revenue vehicle is available to carry fare-paying passengers, and which includes only those times/miles between the time or scheduled time of the first passenger pickup and the time or scheduled time of the last passenger drop-off during a period of the vehicle's continuous availability.³ For example, demand-response service hours include those hours when a vehicle has dropped off a passenger and is traveling to pick up another passenger, but not those hours when the vehicle is unavailable for service due to driver breaks or lunch. For both demand-response and fixed-route services, service hours will exclude hours of "deadhead" travel to the first scheduled pick-up, and will also exclude hours of "deadhead" travel from the last scheduled drop-off back to the terminal. For fixed-route service, a vehicle is in service from first scheduled stop to last scheduled stop, whether or not passengers board or exit at those points (i.e., subtracting driver lunch and breaks but including scheduled layovers).

Passenger Counts

According to the Transportation Development Act, *total passengers* is equal to the total number of unlinked trips (i.e., those trips that are made by a passenger that involve a single boarding and departure), whether revenue-producing or not.

Employees

Employee hours is defined as the total number of hours (regular or overtime) which all employees have worked, and for which they have been paid a wage or salary. The hours must include transportation system-related hours worked by persons employed in connection with the system (whether or not the person is employed directly by the operator). Full-Time Equivalent (FTE) is calculated by dividing the number of person-hours by 2,000.

Fare Revenue

Fare revenue is defined by California Code of Regulations Section 6611.2 as revenue collected from the farebox plus sales of fare media.

³ A vehicle is considered to be in revenue service despite a no-show or late cancellation if the vehicle remains available for passenger use.

TDA Required Indicators

To calculate the TDA indicators for the ESTA, the following sources were employed:

- Operating Cost was not independently calculated as part of this audit. Operating Cost data were obtained via State Controller Reports for each fiscal year covered by this audit. Operating Cost from the reports was compared against that reported in the ESTA's audited financial reports and appeared to be consistent with TDA guidelines. In accordance with PUC Section 99247(a), the reported costs excluded depreciation and other allowable expenses.
- Fare Revenue was not independently calculated as part of this audit. Fare revenue data were obtained via State Controller Reports for each fiscal year covered by this audit. This appears to be consistent with TDA guidelines as well as the uniform system of accounts. Fare revenue data reported to the National Transit Database may not reflect other revenues reported as fare revenue to the State Controller.
- Vehicle Service Hours (VSH) data were obtained via State Controller Reports for each fiscal year covered by this audit. The ESTA's calculation methodology is consistent with PUC guidelines.
- Vehicle Service Miles (VSM) data were obtained via State Controller Reports for each fiscal year covered by this audit. The ESTA's calculation methodology is consistent with PUC guidelines.
- Unlinked trip data were obtained via State Controller Reports for each fiscal year covered by this audit. The ESTA's calculation methodology is consistent with PUC guidelines.
- Full-Time Equivalent (FTE) data were obtained from State Controller Reports for each fiscal year covered by this review. Use of the TDA definition regarding FTE calculation was confirmed.

System Performance Trends

System-wide, operating cost experienced a net 7.9 percent decrease during the audit period, and a 9.4 percent net increase across the last six years. Fare revenue (which includes marketing and Mammoth Mountain Ski Area revenues) increased during the six-year period. However, slight declines (9.2 percent and 27.8 percent) occurred in FY 2019/20 and FY 2020/21 due to the COVID-19 pandemic. The system experienced a large increase (64 percent) in FY 2021/22, resulting in a 18.4 percent increase during the audit period.

Vehicle service hours (VSH) declined between FY 2018/19 and FY 2020/21, partly due to the COVID-19 pandemic. This resulted in a net 2.4 percent decrease during the audit period and a net 5.8 percent decrease during the six-year period. Vehicle service miles (VSM) steadily decreased during three of the last six-years. This resulted in an overall net increase of 1.8 percent during the audit period and 8.1 percent decrease over the six-year period. Ridership fluctuated every year, though the most significant decline occurred in FY 2020/21 as a result of the ongoing COVID-19 pandemic. This led to a 12.2 percent net decrease during the audit period and a 35.8 percent net decrease across the six-year period.

Cost-related metrics typically provide an indicator of a system's efficiency, while passenger-related metrics offer insight into its productivity. Improvements are characterized by increases in passenger-related metrics and decreases in cost-related metrics. Despite decreases in operating cost during the audit period, cost-related metrics increased due to corresponding decreases in other performance

measures. Operating cost per passenger was impacted the most, given the 12.2 percent decrease in ridership during the audit period. Passenger-related metrics fell slightly during the audit period, with passengers per VSH decreasing 10 percent and passengers per VSM decreasing 13.8 percent.

Exhibit 6.1 System Performance Indicators

Performance Measure	System-wide					
	FY 2016/17	FY 2017/18	FY 2018/19	FY 2019/20	FY 2020/21	FY 2021/22
Operating Cost (Actual \$)	\$4,007,477	\$4,460,758	\$4,596,353	\$4,761,576	\$4,646,088	\$4,385,775
<i>Annual Change</i>		11.3%	3.0%	3.6%	-2.4%	-5.6%
Fare Revenue (Actual \$)	\$1,882,654	\$1,882,467	\$1,992,457	\$1,808,606	\$1,305,608	\$2,141,316
<i>Annual Change</i>		0.0%	5.8%	-9.2%	-27.8%	64.0%
Vehicle Service Hours (VSH)	56,059	58,183	56,756	54,112	50,955	52,796
<i>Annual Change</i>		3.8%	-2.5%	-4.7%	-5.8%	3.6%
Vehicle Service Miles (VSM)	956,551	961,915	944,365	863,539	837,631	879,326
<i>Annual Change</i>		0.6%	-1.8%	-8.6%	-3.0%	5.0%
Passengers	1,203,953	1,075,093	1,123,564	880,559	378,961	772,942
<i>Annual Change</i>		-10.7%	4.5%	-21.6%	-57.0%	104.0%
Employees	46	60	60	60	60	60
<i>Annual Change</i>		30.4%	0.0%	0.0%	0.0%	0.0%
Performance Indicators						
Operating Cost/VSH (Actual \$)	\$71.49	\$76.67	\$80.98	\$87.99	\$91.18	\$83.07
<i>Annual Change</i>		7.2%	5.6%	8.7%	3.6%	-8.9%
Operating Cost/Passenger (Actual \$)	\$3.33	\$4.15	\$4.09	\$5.41	\$12.26	\$5.67
<i>Annual Change</i>		24.7%	-1.4%	32.2%	126.7%	-53.7%
Passengers/VSH	21.48	18.48	19.80	16.27	7.44	14.64
<i>Annual Change</i>		-14.0%	7.1%	-17.8%	-54.3%	96.9%
Passengers/VSM	1.26	1.12	1.19	1.02	0.45	0.88
<i>Annual Change</i>		-11.2%	6.5%	-14.3%	-55.6%	94.3%
Farebox Recovery	47.0%	42.2%	43.3%	38.0%	28.1%	48.8%
<i>Annual Change</i>		-10.2%	2.7%	-12.4%	-26.0%	73.7%
Hours/Employee	1,218.7	969.7	945.9	901.9	849.3	879.9
<i>Annual Change</i>		-20.4%	-2.5%	-4.7%	-5.8%	3.6%
TDA Non-Required Indicators						
Operating Cost/VSM	\$4.19	\$4.64	\$4.87	\$5.51	\$5.55	\$4.99
<i>Annual Change</i>		10.7%	5.0%	13.3%	0.6%	-10.1%
VSM/VSH	17.06	16.53	16.64	15.96	16.44	16.66
<i>Annual Change</i>		-3.1%	0.6%	-4.1%	3.0%	1.3%
Fare/Passenger	\$1.56	\$1.75	\$1.77	\$2.05	\$3.45	\$2.77
<i>Annual Change</i>		12.0%	1.3%	15.8%	67.7%	-19.6%

Sources: FY 2016/17 – FY 2018/19 data from State Controller Reports. FY 2019/20 – FY 2021/22 financial data from ESTA Financial Statement Reports. FY 2019/20 – FY 2021/22 operational data from State Controller Reports except for FY 2020/21 ridership, which is from the National Transit Database report.

Exhibit 6.2 System Ridership

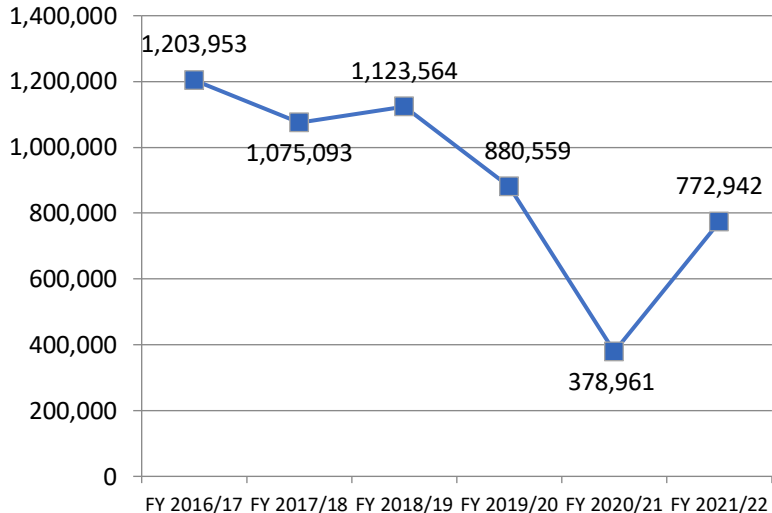


Exhibit 6.3 System Operating Cost/VSH

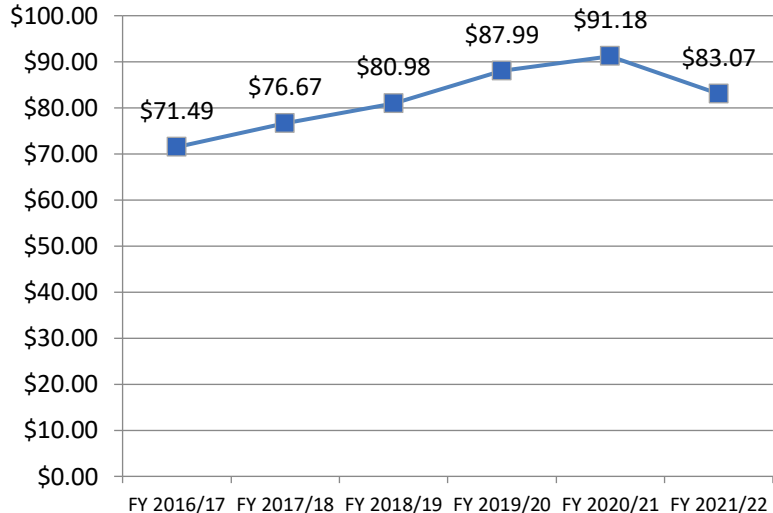


Exhibit 6.4 System Operating Cost/VSM

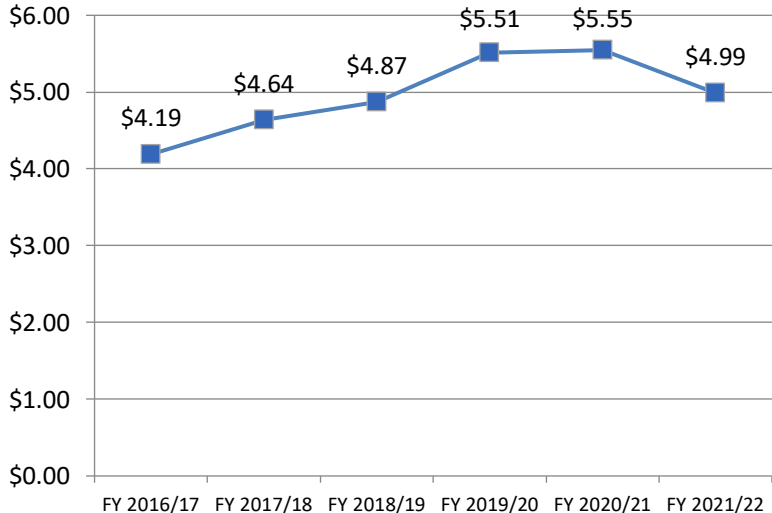


Exhibit 6.5 System VSM/VSH

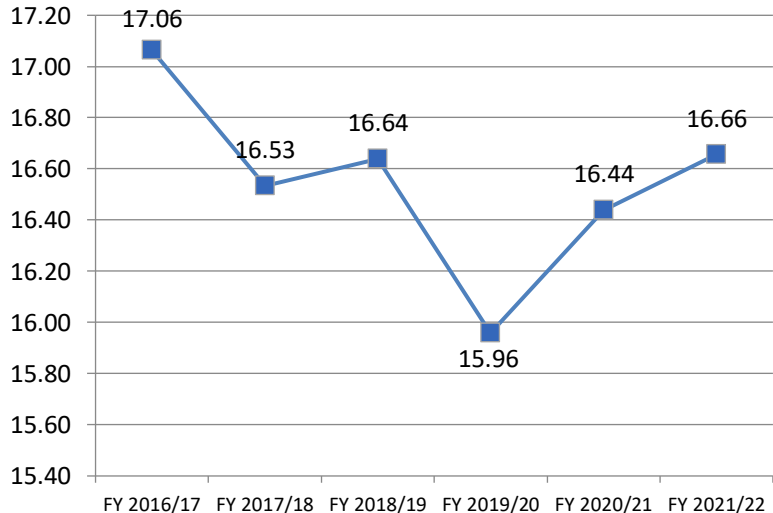


Exhibit 6.6 System Operating Cost/Passenger

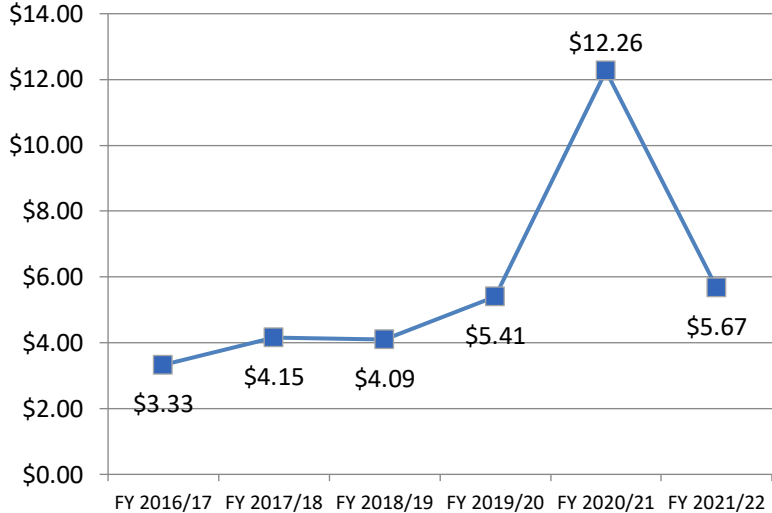


Exhibit 6.7 System Passengers/VSH

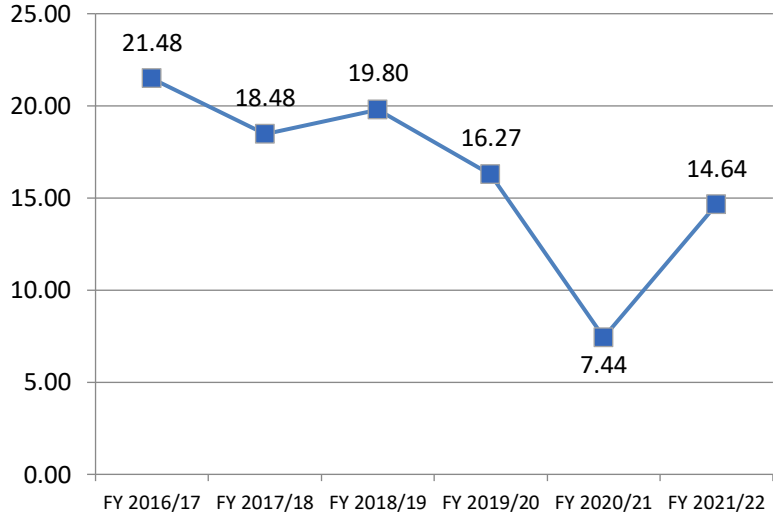


Exhibit 6.8 System Passengers/VSM

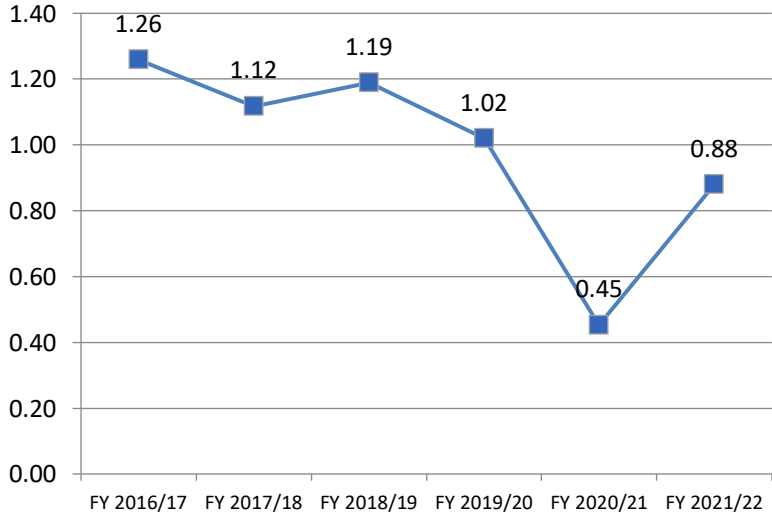


Exhibit 6.9 System VSH/FTE

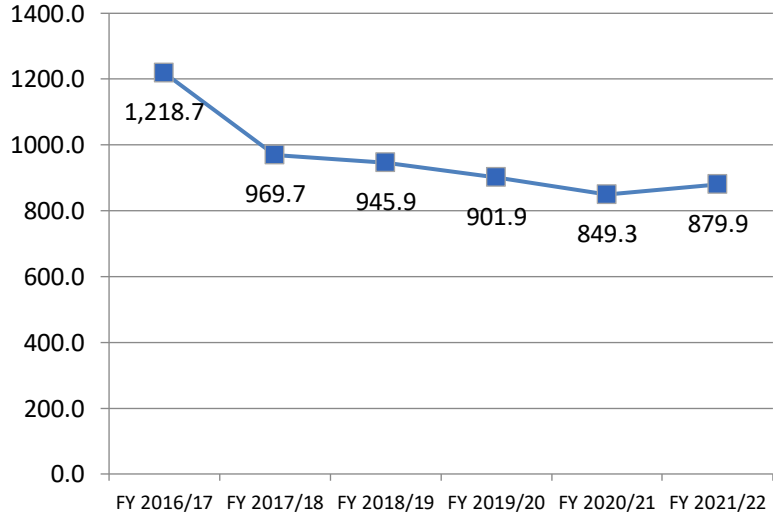


Exhibit 6.10 System Farebox Recovery

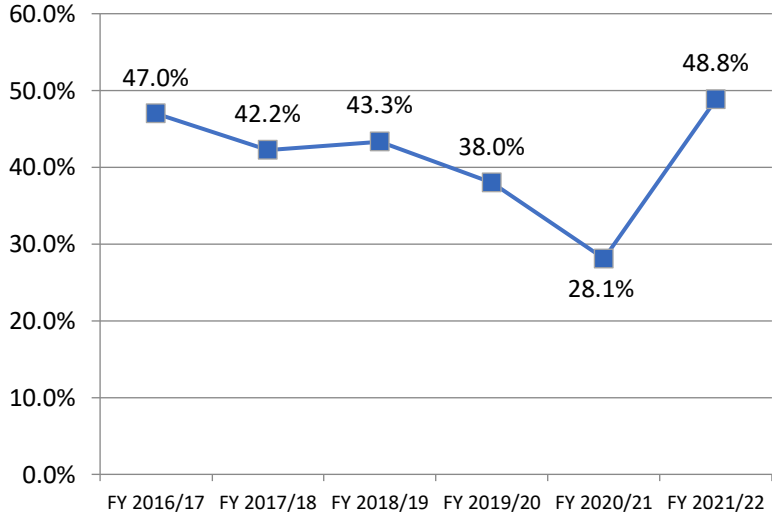
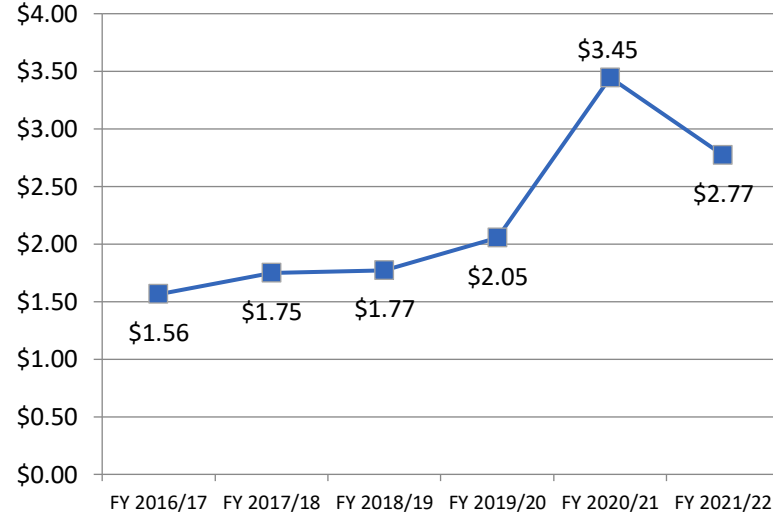


Exhibit 6.11 System Fare/Passenger



Fixed-Route Performance Trends

Fixed-route vehicle service hours decreased two of the three years of the audit period. This resulted in a net 6.5 percent decrease across the six-year period and a net 0.9 percent decrease during the audit period. Vehicle service miles decreased through FY 2020/21, falling 6.8 percent during the six-year period and increasing a net 1.7 percent during the audit period. Ridership fluctuated with the most significant decrease occurring in FY 2020/21 (58.8 percent). Ultimately ridership experienced a net decrease of 12.5 percent during the audit period.

Passenger-related productivity metrics (passengers per VSH and passengers per VSM) saw decreases of 11.7 percent and 14 percent, respectively.

Exhibit 6.12 Fixed-Route Performance Indicators

Performance Measure	Fixed-Route					
	FY 2016/17	FY 2017/18	FY 2018/19	FY 2019/20	FY 2020/21	FY 2021/22
Vehicle Service Hours (VSH)	39,129	40,221	40,516	36,909	34,204	36,585
<i>Annual Change</i>		2.8%	0.7%	-8.9%	-7.3%	7.0%
Vehicle Service Miles (VSM)	784,147	786,830	778,806	718,672	702,923	731,113
<i>Annual Change</i>		0.3%	-1.0%	-7.7%	-2.2%	4.0%
Passengers	1,147,838	1,015,675	1,065,842	834,033	343,730	730,071
<i>Annual Change</i>		-11.5%	4.9%	-21.7%	-58.8%	112.4%
Employees	34	50	50	50	50	50
<i>Annual Change</i>		47.1%	0.0%	0.0%	0.0%	0.0%
Performance Indicators						
Passengers/VSH	29.33	25.25	26.31	22.60	10.05	19.96
<i>Annual Change</i>		-13.9%	4.2%	-14.1%	-55.5%	98.6%
Passengers/VSM	1.46	1.29	1.37	1.16	0.49	1.00
<i>Annual Change</i>		-11.8%	6.0%	-15.2%	-57.9%	104.2%
Hours/Employee	1,150.9	804.4	810.3	738.2	684.1	731.7
<i>Annual Change</i>		-30.1%	0.7%	-8.9%	-7.3%	7.0%
TDA Non-Required Indicators						
VSM/VSH	20.04	19.56	19.22	19.47	20.55	19.98
<i>Annual Change</i>		-2.4%	-1.7%	1.3%	5.5%	-2.8%

Sources: FY 2016/17 – FY 2018/19 data from State Controller Reports. FY 2019/20 – FY 2021/22 operational data from State Controller Reports except for FY 2020/21 ridership, which is from the National Transit Database report.

Exhibit 6.13 Fixed-Route Ridership

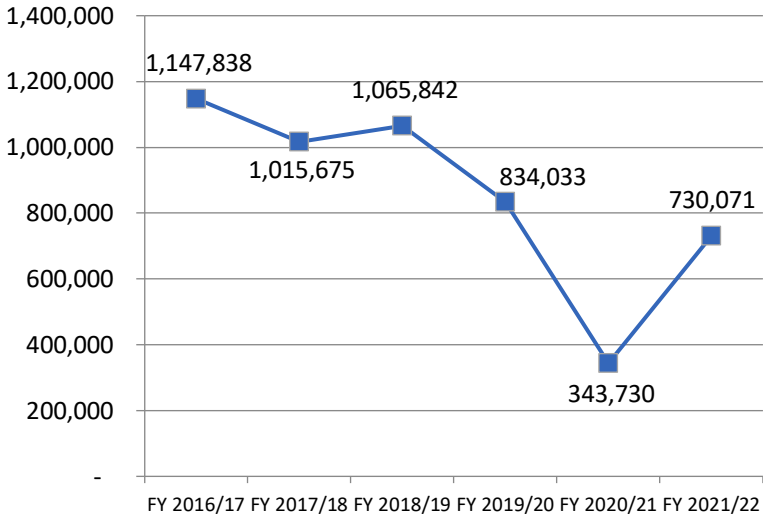


Exhibit 6.14 Fixed-Route VSM/VSH

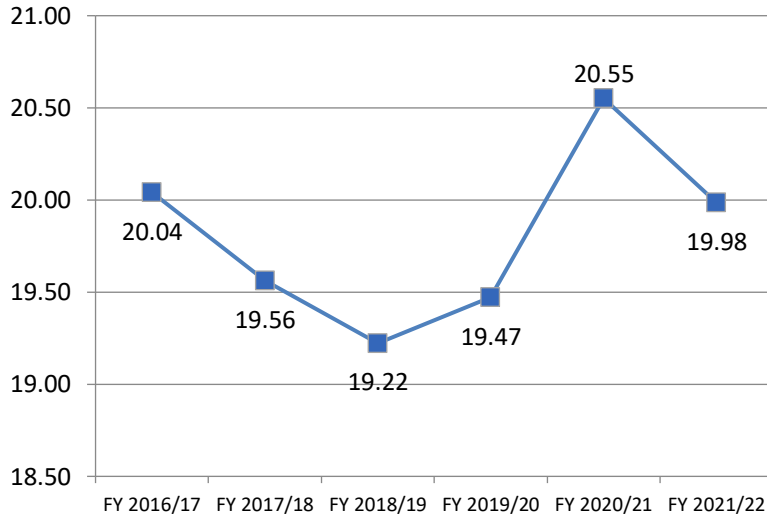


Exhibit 6.15 Fixed-Route Passengers/VSH

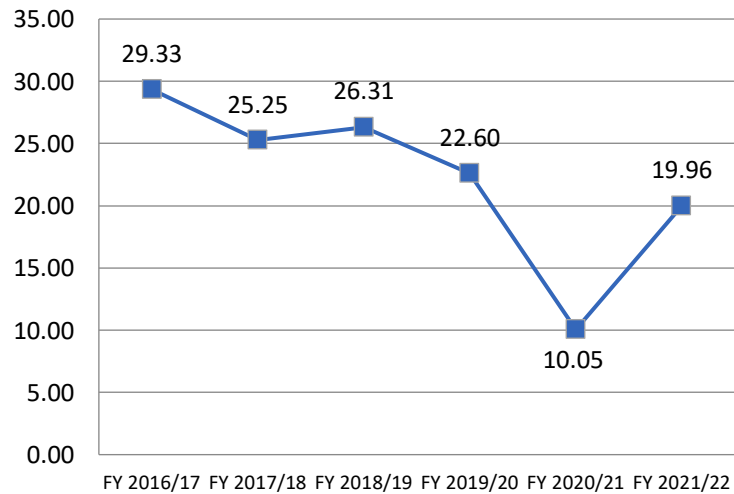


Exhibit 6.16 Fixed-Route Passengers/VSM

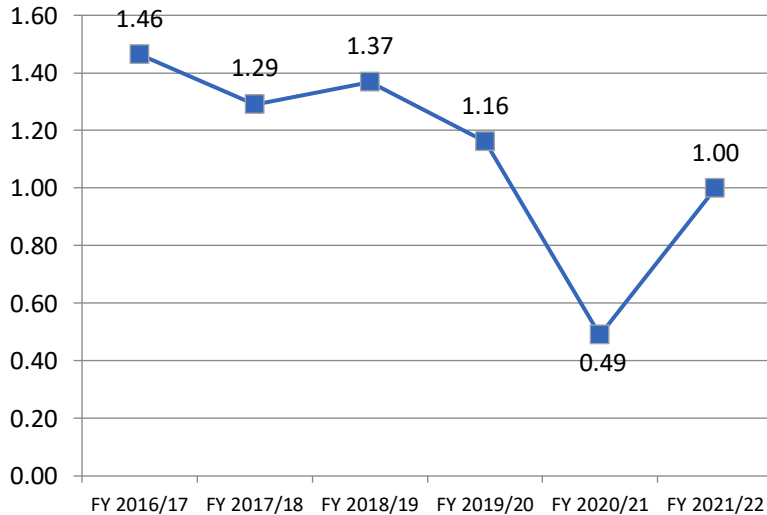
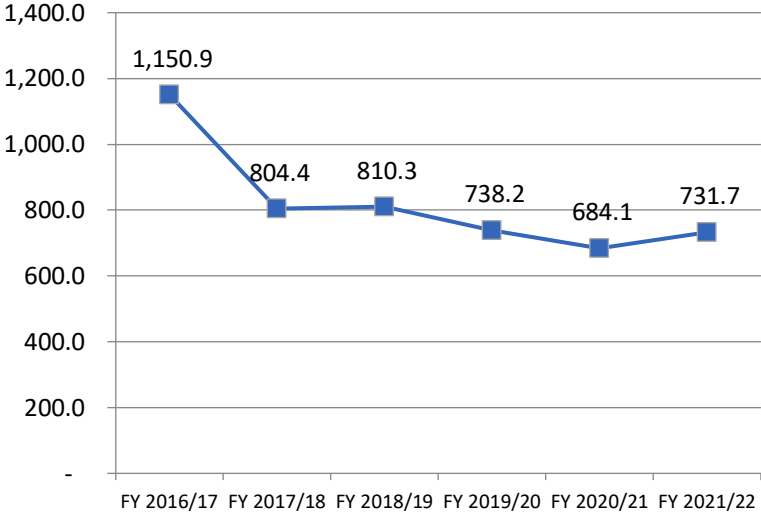


Exhibit 6.17 Fixed-Route VSH/FTE



Demand-Response Performance Trends

Demand-response vehicle service hours decreased two of the three years of the audit period. This resulted in a net 4.2 percent decrease across the six-year period and a net 5.8 percent decrease during the audit period. Vehicle service miles decreased through FY 2020/21, falling 14 percent during the six-year period and increasing a net 2.3 percent during the audit period. Ridership fluctuated with the most significant decrease occurring in FY 2020/21 (24.3 percent). Ultimately ridership experienced a net decrease of 7.9 percent during the audit period.

Passenger-related productivity metrics (passengers per VSH and passengers per VSM) saw decreases of 2.2 percent and 9.9 percent, respectively.

Exhibit 6.18 Demand-Response Performance Indicators

Performance Measure	Demand-Response					
	FY 2016/17	FY 2017/18	FY 2018/19	FY 2019/20	FY 2020/21	FY 2021/22
Vehicle Service Hours (VSH)	16,930	17,962	16,240	17,203	16,751	16,211
<i>Annual Change</i>		6.1%	-9.6%	5.9%	-2.6%	-3.2%
Vehicle Service Miles (VSM)	172,404	175,085	165,559	144,867	134,708	148,213
<i>Annual Change</i>		1.6%	-5.4%	-12.5%	-7.0%	10.0%
Passengers	56,115	59,418	57,722	46,526	35,231	42,871
<i>Annual Change</i>		5.9%	-2.9%	-19.4%	-24.3%	21.7%
Employees	12	10	10	10	10	10
<i>Annual Change</i>		-16.7%	0.0%	0.0%	0.0%	0.0%
Performance Indicators						
Passengers/VSH	3.31	3.31	3.55	2.70	2.10	2.64
<i>Annual Change</i>		-0.2%	7.4%	-23.9%	-22.2%	25.7%
Passengers/VSM	0.33	0.34	0.35	0.32	0.26	0.29
<i>Annual Change</i>		4.3%	2.7%	-7.9%	-18.6%	10.6%
Hours/Employee	1,410.8	1,796.2	1,624.0	1,720.3	1,675.1	1,621.1
<i>Annual Change</i>		27.3%	-9.6%	5.9%	-2.6%	-3.2%
TDA Non-Required Indicators						
VSM/VSH	10.18	9.75	10.19	8.42	8.04	9.14
<i>Annual Change</i>		-4.3%	4.6%	-17.4%	-4.5%	13.7%

Sources: FY 2016/17 – FY 2018/19 data from State Controller Reports. FY 2019/20 – FY 2021/22 operational data from State Controller Reports except for FY 2020/21 ridership, which is from the National Transit Database report.

Exhibit 6.24 Demand-Response Ridership

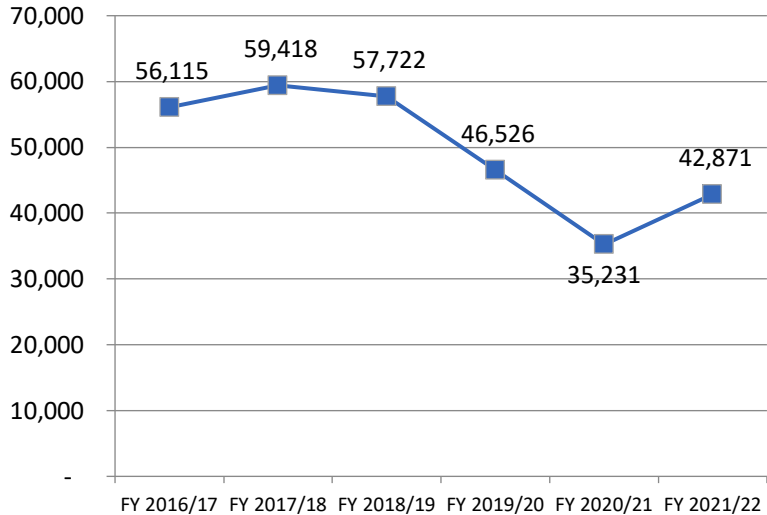


Exhibit 6.25 Demand-Response VSM/VSH

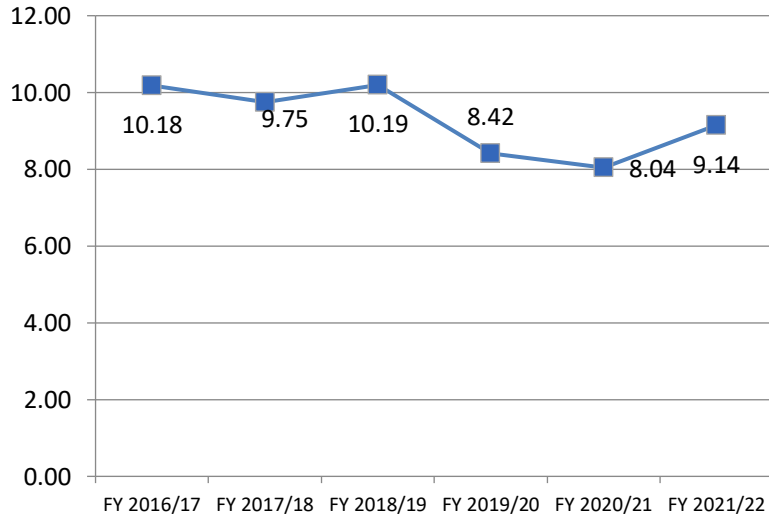


Exhibit 6.26 Demand-Response Passengers/VSH

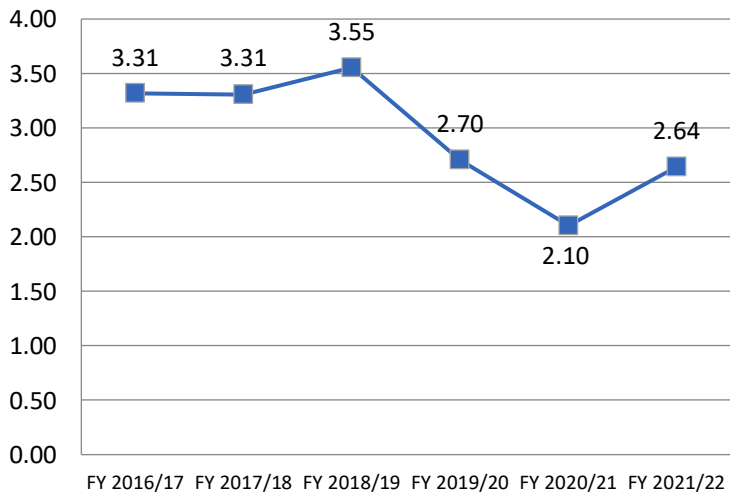


Exhibit 6.27 Demand-Response Passengers/VSM

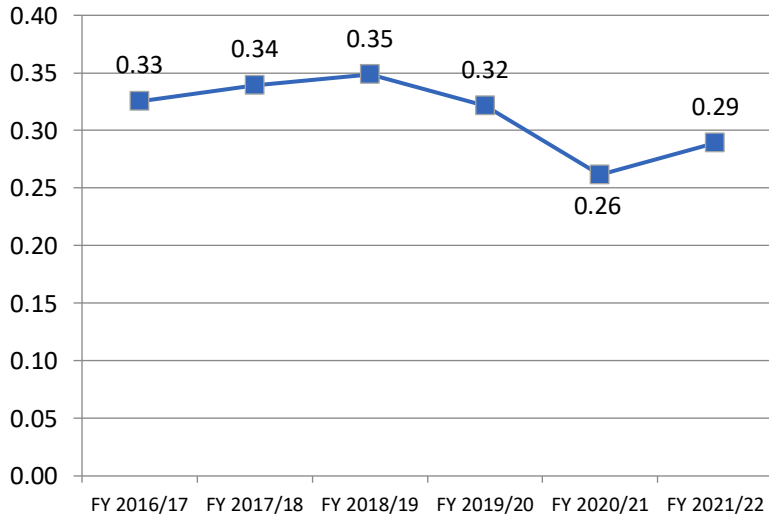
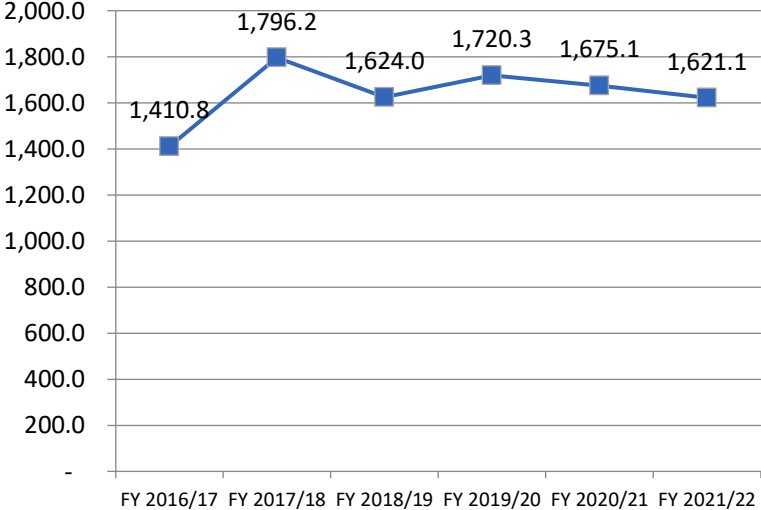


Exhibit 6.28 Demand-Response VSH/FTE



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Chapter 7 | Functional Review

A functional review of the Eastern Sierra Transit Authority's public transit program is intended to assess the effectiveness and efficiency of the operator. Following a general summary of the ESTA's transit services, this chapter addresses seven functional areas. The list, taken from Section III of the *Performance Audit Guidebook* published by Caltrans, reflects those transit services provided by the ESTA through its transit program:

- General management and organization;
- Service planning;
- Administration;
- Marketing and public information;
- Scheduling, dispatch, and operations;
- Personnel management and training; and
- Fleet maintenance.

Service Overview

The Eastern Sierra Transit Authority (ESTA) provides a variety of bus services, including deviated fixed routes, local in-town dial-a-ride services, multiple town-to-town services throughout the Highway 395 and Highway 6 corridors, and interregional service (CREST) extending from Reno, Nevada, to Lancaster, California, with connections to the Los Angeles area. The ESTA operates four routes along Highway 395 and three community routes. Some stops are on-call stops that require 24-hour advance notice. In partnership with the Town of Mammoth Lakes, the ESTA operates a free year-round bus service throughout Mammoth Lakes called the Purple Route. The Purple Line operates daily from 7:00 a.m. to 6:00 p.m.

Additionally, the ESTA offers seasonal routes. In the summer, the ESTA operates two trolleys and a shuttle service in the Mammoth Lakes area. In the winter, additional fixed routes and one night trolley are operated.

Transit fares are distance-based and vary significantly by route and destination. Discounted fares are available to customers age 60 and up, persons with disabilities, and youth under age 16. Children under age five ride free with a fare-paying adult. All other riders pay the base Adult fare.

The ESTA also offers multi-ride non-cash fare media which can be purchased onboard from drivers, at the Bishop and Mammoth Lakes offices, by phone, and online..

Exhibit 7.1 ESTA routes/services and fares

Route	Service Days	Service Span	Adult fare range	Discounted fare range
Hwy 395 Routes				
Lone Pine – Reno (Hwy 395 North)	Monday – Friday	NB: 6:10 a.m. – 12:10 p.m. SB: 1:30 p.m. – 7:40 p.m.	\$2.00 - \$59.00	\$1.75 - \$53.00
Mammoth Lakes – Lancaster (Hwy 395 South)	Monday – Friday	SB: 7:50 a.m. – 12:45 p.m. NB: 2:00 p.m. – 7:00 p.m.	\$2.00 - \$39.00	\$2.00 - \$36.00
Lone Pine – Bishop (Lone Pine Express)	Monday - Friday	NB: 6:10 a.m. – 6:20 p.m. SB: 6:50 a.m. – 7:40 p.m.	\$3.50 - \$7.25	\$3.00 – \$6.50
Bishop – Mammoth Lakes (Mammoth Express)	Monday – Friday	NB: 6:35 a.m. – 7:00 p.m. SB: 7:50 a.m. – 8:05 p.m.	\$2.00 - \$7.00	\$1.75 - \$6.00
Community Routes				
Bishop Creek Shuttle (summer only)	Daily (June – September)	AM: 8:00 a.m. – 9:45 a.m. PM: 4:00 p.m. – 5:45 p.m.	\$5.00 - \$20.00	N/A
Benton – Bishop	Tuesday & Friday	SB: 8:25 a.m. – 9:30 a.m. NB: 2:30 p.m. – 3:30 p.m.	\$3.00 - \$6.00	\$2.25 - \$5.25
Bridgeport – Gardnerville/Carson City	Wednesday	NB: Departs 9:30 a.m. on request only	\$5.50 - \$13.00	\$4.50 - \$11.00
Mammoth Routes				
Year-round				
Purple Route	Daily	7:00 a.m. – 6:00 p.m.	Free	
Winter only				
Red Line	Daily (November – May)	7:00 a.m. – 5:30 p.m.	Free	
Blue - Yellow Line	Daily (early & late season)	9:00 a.m. – 5:00 p.m.	Free	
Blue Line	Daily (December - April)	7:05 a.m. – 5:20 p.m.	Free	
Yellow Line	Daily (December - April)	7:30 a.m. – 5:30 p.m.	Free	
Green Line	Daily (December - April)	7:30 a.m. – 5:30 p.m.	Free	
Mammoth Lakes Night Trolley	Daily	5:40 p.m. – 2:00 a.m.	Free	

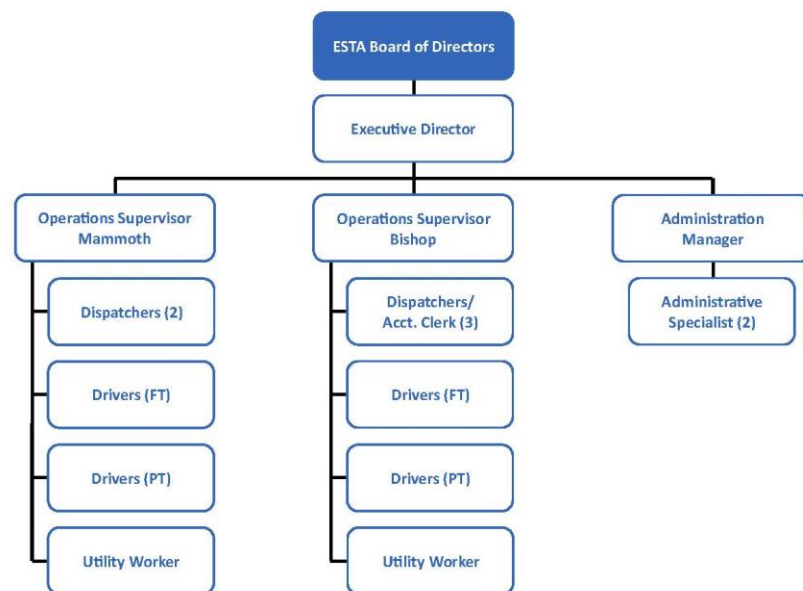
Route	Service Days	Service Span	Adult fare range	Discounted fare range
Summer only				
Mammoth Town Trolley	Daily (May – November)	7:00 a.m. – 2:00 a.m.	Free	
Lakes Basin Trolley	Daily (May – September)	9:00 a.m. – 6:00 p.m.	Free	
Reds Meadow Shuttle	Daily (June – September)	7:30 a.m. – 6:15 p.m.	\$15.00 - \$75.00	\$7.00 - \$35.00
Dial-A-Ride				
Bishop Dial-A-Ride (general public)	Monday – Thursday Friday Saturday Sunday	7:00 a.m. – 6:30 p.m. 7:00 a.m. – 2:00 a.m. 8:30 a.m. – 2:00 a.m. 8:00 a.m. – 1:00 p.m.	\$3.00 - \$5.00	
Lone Pine Dial-A-Ride (general public)	Monday – Friday Wednesday (to/from Keeler)	7:30 a.m. – 3:30 p.m. 8:00 a.m. – 3:00 p.m.	\$3.00 - \$5.00	
Mammoth Lakes Dial-A-Ride (general public)	Monday – Friday	8:00 a.m. – 5:00 p.m.	\$3.00 - \$5.00	
Walker Area Dial-A-Ride (general public)	Monday – Friday Wednesday (to/from Gardnerville)	8:00 a.m. – 4:00 p.m.	\$3.00 - \$5.00	

General Management and Organization

The Eastern Sierra Transit Authority's programs are monitored on a monthly, quarterly, and annual basis. Subordinates are involved in program management and reporting, including safety, training and maintenance programs. There have been no major issues. Minor issues have resulted in immediate changes, including the installation of eyewash stations following an employee's eye injury.

Programs are organized and monitored by the Executive Director with roles and lines of reporting clearly defined. The Executive Director solicits reports and monitors activities, including the safety program that requires quarterly meetings with staff.

Exhibit 7.2 Organizational Chart



Service changes that occurred during the audit period include:

- Discontinuation of the June Lake, Mammoth Limited, and Tecopa routes;
- Addition of Bridgeport to Carson City service, Walker to June Lake service, and Keeler Dial-A-Ride service;
- Expansion of Bishop Dial-A-Ride; and
- Addition of the Bishop airport stop.

Ridership and driver availability were measured and considered as part of all service changes. Following service discontinuations, driver availability was improved and revenue saved. For added service, ridership is measured monthly. Existing ridership standards were used to measure performance (no new key performance indicators were developed). Results were generally as expected, though the Bishop Dial-A-Ride experienced better-than-expected productivity, especially during the added hour of service.

The ESTA partners with two RTPAs: the Inyo County and Mono County Local Transportation Commissions (LTCs). The Executive Director attends both Commission meetings monthly and serves as an *ex officio* member of both. The ESTA also enjoys a positive and effective relationship with its peers, Caltrans, and the FTA. It coordinates with YARTS, Washoe RTC, Kern Transit, RidgeRunner (City of Ridgecrest), Antelope Valley Transit Authority, and many others through the California Association for Coordinated Transportation (CalACT). The ESTA shares and requests information from peers, the RTPA, Caltrans, and the FTA. The Executive Director also participates in regional programs and information-sharing activities.

Transit operations were significantly impacted by the COVID-19 pandemic. The primary problems were the immediate loss of revenue, ridership, and manpower. Ridership dropped by 85 percent and has since recovered to 12 percent to 20 percent below pre-COVID numbers, depending on the month. Local riders were the first to come back, as did the Reno route. Lifeline services are slower to rebound, with some riders lost to COVID. ESTA management believes ridership will continue to recover, especially given the higher-than-normal snowfall occurring during the Winter/Spring 2023 season.

One lingering effect of the pandemic is a higher awareness of illness in the workplace. Employees are less likely to come to work when they are sick. The most important lesson learned was that social distancing negatively impacts public transit. Otherwise profitable routes cannot be successful if ridership is cut in half with no reduction in operating costs.

Service Planning

The ESTA's goals and objectives are clearly laid out in its two-year Strategic Business Plans. The Director updates the Board regarding goals and relevance on a quarterly basis as part of the Executive Director's Report. The Short Range Transit Plan is updated every five years, with the most recent update having been completed in June 2022 as part of a joint Coordinated Public Transit – Human Services Transportation Plan and Short Range Transit Plan. Ongoing planning occurs annually through budget planning, Overall Work Plan development, and Regional Transportation Improvement Plan development.

Transit needs are identified annually through separate unmet transit needs processes held by the Inyo County and Mono County LTCs. Public meetings are also held throughout the region annually to solicit feedback. Other public requests are received throughout the year. All feedback is evaluated through the various planning departments invested in transit.

The Social Services Transportation Advisory Committee (SSTAC) ensures the needs of special populations and riders are effectively represented. Comments and requests are researched and evaluated for potential implementation. The entire ESTA fleet is wheelchair-accessible. Lifeline routes are maintained to ensure remote and low-demand areas remain connected to critical services within the region, despite often low productivity.

Public participation activities are generally conducted to support major service changes and fare changes, as well as part of planning efforts. All efforts are consistent with the ESTA's Title VI Plan, and notices are made available in Spanish. Meetings are held in locations throughout Inyo and Mono counties. Advisory committees are organized in over half a dozen communities throughout the region, including June Lake, Long Valley, Bridgeport, Mono Basin, the Antelope Valley, Mammoth Lakes, and Bishop.

The most recent survey conducted for all modes occurred during the most recent update of the Short Range Transit Plan and Coordinated Public Transit – Human Services Transportation Plan. The surveys were conducted in September and October 2021, as well as February and March 2022. Riders of routes requiring reservations were emailed access to the online survey. Physical surveys were available on all modes and surveyors were available onboard the routes to communicate and collect completed surveys. Dial-A-Ride passengers were mailed surveys with self-addressed stamped envelopes.

Administration

The Executive Director oversees the budgeting process. The Administrative Manager assists with research and makes recommendations to the Director. The Board of Directors is involved in updates and final approval. The ESTA's fiscal management practices reflect a conservative budgeting approach, establishes the level of cost recovery required from the provision of various services, reviews the cost of services annually, and plans and budgets for future capital needs, as well as maintenance and operation of existing assets. New services, employee growth, and upcoming projects are considered and tracked throughout the year to ensure future needs are anticipated and planned for.

Comparisons of budgeted and actual revenues and expenses occurs at least monthly, with financial reports prepared five business days prior to ESTA Board meetings. These reports include year-to-date actual expenses, trends, and forecasts. Financial data is managed using Inyo County's OneSource software platform. Invoices are entered by ESTA administrative staff and approved by the Administrative Manager.

The Administrative Manager is responsible for overseeing "expected" grant processes and timelines. The Executive Director and the Administrative Manager work together on planning grants. Current, pending, and closed grants are tracked on a spreadsheet by the Administrative Manager. The ESTA's biggest concern is missing grant opportunities they are not aware of, and keeps in contact with Caltrans and subscribes to industry updates to ensure it does not miss such opportunities.

Accident and injury events are reported and investigated. Policies are written to prevent similar events. Insurance claims are pursued as needed. The reporting procedure starts with an employee reporting an incident, followed by tracking, investigating, and reporting. The ESTA is a member of the California Joint Powers Insurance Authority (CJPIA), through which it maintains workers' compensation and liability insurance.

Regular tracking and reporting enables the ESTA to effectively monitor its safety programs. The ESTA received an award for outstanding workers' compensation performance from the CJPIA. The Executive Director is responsible for proactive safety and loss prevention activities. The ESTA maintains an emergency action plan.

Contracts with Mammoth Mountain Ski Area and the Town of Mammoth Lakes are maintained annually. The Town of Mammoth Lakes reimburses the ESTA for revenue hours and invoices for maintenance services provided. The Mammoth Mountain Ski Area reimburses the ESTA for revenue service hours. Contracts are managed through billing processes and effective communication. Progress payments are not linked to performance. All contracts over \$99,000 require approval by the ESTA Board.

Employees complete their own timesheets and submit them to their supervisor for review and approval. Payroll is downloaded to ADP and reviewed by the Administrative Specialist and the Administrative Manager. Direct deposit is offered and utilized by a majority of employees. Physical employee records are securely stored and electronic data can only be accessed by the administrative team and executive leadership.

The administrative specialist is responsible for accounts receivable as well as accounts payable. Financial information is entered into Inyo County's OneSource software. Payments are made by Inyo County. Receipt of goods and services is verified prior to paying invoices.

The ESTA maintains a procurement handbook and policy, which dictates purchasing activities. Procurement practices conform to FTA requirements. Competitive procurements are used when the procurement policy dictates. Requests for Proposals and quotes are used when the purchase meets the qualifying standards in the policy.

The ESTA does not have an internal audit function.

Marketing and Public Information

Marketing responsibilities are currently handled in-house. The ESTA maintains the transit websites and provides service brochures that are updated seasonally. The ESTA utilizes local radio marketing, social media, and newspapers to advertise its services. Paper brochures are available in local offices, visitor centers, colleges and lodging locations. Brochures are also available on the ESTA website.

ESTA management believes the agency would benefit from a more robust brochure program. Some locations are stocked with non-current brochures, and some brochures could be more professional-looking. Staff check in with brochure distribution locations periodically. The ESTA intends to reach out to a local graphic designer to see about improving its brochures this year.

Marketing is considered during the budgeting process. At that time, staff identify what media will be used and how much it will cost. There is no current formal marketing plan. Promotional outreach to the public has included bulk distribution of postcards regarding local community routes; postcards promoting the Bishop Dial-A-Ride expansion; Dial-A-Ride promotion in newspapers; promotion of the Mule Trolley during Mule Days; and Reno, Lancaster, and Mammoth express routes are promoted in *El Sol* for the Spanish speaking community. Social media and the ESTA's web page are used to promote routes and educate the public about service interruptions. Social media posts include "entertaining" content such as photos of locations such as Red's Meadow, announcement of Employee of the Quarter, and other such content.

Public perception of the ESTA is generally positive. The ESTA could potentially benefit from increased coordination with local employers and schools, especially since there is little data regarding student ridership.

The ESTA does not document all phone calls, only valid complaints. Complaints that can be resolved by the dispatcher are addressed and logged. Complaints that cannot be handled by the dispatcher are forwarded to leadership and the problem and resolution documented. The operations supervisor tracks all complaints on a spreadsheet.

Scheduling, Dispatch, and Operations

The ESTA service is operated in house. Employees are represented by an in-house employee's association. There are currently 11 part-time non-benefitted employees, ten 75 percent-benefitted employees, and 16 100 percent-benefitted employees. Seventy-five percent-benefitted employees are guaranteed 28 to 34 hours per week. One hundred percent-benefitted employees work at least 35 hours per week, though many are working more. In January 2023, four 75 percent-benefitted employees were changed to 100 percent-benefitted employees because they were working more than 40 hours per week and wanted the increased benefits and continued hours. The Mammoth hub location has one extra board driver available for service coverage; this individual also helps with utility and dispatch. Twice yearly drivers submit schedule requests to the Location Supervisors who manage the schedule. Other drivers fill in for scheduled and unscheduled absences.

Vehicles are primarily route-specific. Keys to all available vehicles are ready for drivers to take when they arrive to work. Keys to vehicles that are scheduled for maintenance or are unsafe to operate are withheld. Drivers must have air brake and passenger endorsements to operate specific routes. Drivers without air brake endorsements are prohibited from operating vehicles with air brakes. This does not have a significant effect on scheduling, as all newer drivers are being trained for their air brake endorsement.

The ESTA utilizes manual (vault-style) fareboxes on the Reno and Lancaster routes, while a fare bag is used on all other routes and services. Drivers drop the fare bags into a drop box in the office, while the fareboxes are emptied by the operations supervisor or the administrative specialist. The Reno and Lancaster routes typically have a higher cash volume. The administration team verifies the bag for each route. Cash is processed at a money counting station monitored by cameras and out of sight from the public. Deposits are conducted daily. Receipts and documentation are sent to Inyo County auditors the same day as the deposit.

The ESTA has its bus yard at the Bishop airport. Administrative offices had been located in a building at the airport, yet the ESTA had to leave to accommodate the Transportation Security Administration (TSA). The ESTA rented mobile offices and has been planning to construct a new administrative building at the airport. However, this effort has been impacted by ongoing litigation between the Los Angeles Department of Water and Power and Inyo County, as the ESTA has been unable to obtain a lease for the property and get reimbursement for the project. Therefore, the project is on hold until the litigation can be resolved. In the meantime, the ESTA is utilizing a rented facility out of which it is able to operate comfortably.

Personnel Management and Training

Staffing, specifically for Mammoth services, are heavily impacted by lack of housing in the area. Employees need to commute from Bishop. Drivers' pay has increased by seven dollars an hour in the last year. Beginning in 2022, the ESTA partnered with the Town of Mammoth to offer year-round seasonal driver positions. The town employs individuals for streets and roads and parks and recreation during the off-season, and they drive for ESTA during the peak season. This has been an effective, innovative partnership that has resulted in a successful collaboration between the two entities, to the benefit of all parties. At present there are four full-time shared positions. Recruitment in Bishop has been easier. Recruitment tactics include the following:

- “Media blitzes” (bilingual radio and newspaper advertisements);
- Radio interviews;
- Refer a Friend program with the drivers;
- \$1,000 sign-on program in Mammoth (the Town pays the premiums for this incentive);
- Social media;
- The ESTA web page;
- Online job boards such as Indeed and Chamber websites;
- Contacting former employees to advise about wage increases;
- Offering creative benefits like the Mammoth Mountain Ski Area (MMSA) Ski Pass;
- Having booths at community events;
- Notifying employment partners such as colleges, California EDD, and the Paiute Tribe Training Centers about opportunities;
- Posting flyers at coffee shops, community centers, and other locations; and
- Speaking at schools and to community groups.

The ESTA has found that radio and newspapers advertisements receive the most feedback, with Indeed and Facebook posts picking up traction as well. It has had success with an application that can be completed on a mobile device.

Most recruits require comprehensive training. Among those already possessing a commercial driver’s license, approximately 75 percent do not have passenger endorsements. Fully licenses drivers can be hired at a higher pay scale with Executive Director approval.

Various activities are used to motivate employees, including gift cards and thank you notes for employees that receive positive feedback from coworkers or the public. There is also an Employee of the Quarter recognition program. Apart from the ongoing COVID-19 pandemic, turnover is modest. Some recent reasons for turnover include older drivers who retired or resigned due to the pandemic, the housing shortage, and seasonal work. Annual job performance evaluations are completed for the Executive Director, Administrative Manager and staff, Dispatchers, and Operations Supervisors.

The ESTA offers a comprehensive four- to six-week training program for new employees as well as annual transit training, staff administrative training, and post-accident training. Driver trainers are certified through the Transportation Safety Institute (TSI). Additional trainings include behind-the-wheel trainers and Human Resource trainers. The ESTA contracts with a private DMV examiner for drive testing and the California DMV for written testing. All training meets state requirements. Vehicles are appropriately equipped with safety equipment.

The ESTA has clear policies regarding excessive tardiness and absenteeism as well as a progressive discipline policy. Supervisors review with Human Resources for oral and written reprimands to ensure consistency. The Executive Director participates in decisions regarding suspensions/reductions in pay, demotions, and dismissals.

Both full- and part-time employees receive holiday premium pay, CalPERS 457 option, access to the Employee Assistance Program, free travel for themselves and family members, and MMSA passes (for

Mammoth employees). Full-time employees also receive medical, dental, vision, and hearing insurance; holiday pay and two floating holidays; paid time off; life insurance; CalPERS retirement benefits; and maternity leave through FMLA. Benefits are communicated through the offer letter to benefitted employees and highlighted during orientation. Formal letters are provided for changes in benefits.

Maintenance

The ESTA’s preventive maintenance program includes periodic inspections based on mileage and exceeds manufacturer specifications. Compliance with tracked through a PMI log. At present, maintenance occasionally conflicts with regular vehicle use. Warranty work is tracked, though most of the buses are currently beyond warranty limits.

Most work beyond that which can be undertaken with normal tools (such as basic headlight or wheelchair lift repairs) are sent out. Mammoth contracts with the Town of Mammoth Lakes maintenance department. Mammoth’s maintenance facility is equipped with a sufficient number of bays and lifts. Bishop does not have a maintenance facility.

Current records are kept in a locked office, while archived records are locked in a storage container in the Bishop yard. While parts are generally ordered as needed, any parts stocked in the inventory are secured. All parts are tracked through invoices and software.

Maintenance is notified promptly of vehicle breakdowns. Lock out/tag out procedures are used to keep unsafe vehicles and shop equipment from being used.

The average age of the transit vehicles is 10 years, with an average mileage of 160,000 miles. There is a vehicle replacement program in effect, with most replacements funded through a mix of grants and local funds. The current revenue fleet is detailed in Exhibit 7.3.

Exhibit 7.3 ESTA’s Transit Fleet

Vehicle #	Year	Make	Model	Fuel	PAX + WC	Location	Mode	Route
200	2009	Ford	Carpool Van	Gas	14	Bishop	Reserve	Lancaster
302	2013	Dodge	Braun Van	Gas	5	Walker	DAR	Walker DAR
601	2012	Ford	E-450 Cutaway	Gas	16/12+2	Walker	FR/DAR	BPT-GARD
602	2013	Ford	E-450 Cutaway	Gas	16/12+2	Mammoth	FR/DAR	DAR
604	2013	Ford	E-450 Cutaway	Gas	16/12+2	Lone Pine	FR/DAR	LP DAR
607	2013	Ford	E-450 Cutaway	Gas	20/16+2	Mammoth	FR	Purple
608	2014	Ford	E-450 Cutaway	Gas	16/12+2	Bishop	FR/DAR	DAR
609	2014	Ford	E-450 Cutaway	Gas	16/12+2	Lone Pine	FR/DAR	DAR
611	2014	Ford	E-450 Cutaway	Gas	16/12+2	Bishop	FR/DAR	DAR
612	2014	Daimler	Sprinter Van	Diesel	14/7+2	Bishop	FR/DAR	DAR
613	2014	Daimler	Sprinter Van	Diesel	14/7+2	Bishop	FR/DAR	DAR
614	2014	Daimler	Sprinter Van	Diesel	14/7+2	Bishop	FR/DAR	DAR
615	2014	Daimler	Sprinter Van	Diesel	14/7+2	Bishop	FR/DAR	DAR
616	2015	Ford	E-450 Cutaway	Gas	20/16+2	Mammoth	FR	Purple
617	2016	Ford	E-450 Cutaway	Gas	20/16+2	Mammoth	FR/DAR	Purple
618	2022	Ford	E-450 Cutaway	Gas	20/16+2	Bishop	FR/DAR	DAR
619	2022	Ford	E-450 Cutaway	Gas	20/16+2	Bishop	FR/DAR	DAR
706	2008	Blue Bird	Xcel 102	Diesel	33	Mammoth	FR	Fixed-Route

Vehicle #	Year	Make	Model	Fuel	PAX + WC	Location	Mode	Route
710	2013	Ford	F-550 Cutaway	Diesel	25/19+2	Bishop	FR	LPX/MMX
711	2013	Ford	F-550 Cutaway	Diesel	21/17+2	Bishop	FR	Fixed-Route
712	2013	Ford	F-550 Cutaway	Diesel	25/19+2	Bishop	FR	Mammoth Express
713	2014	Freightliner	Defender Cutaway	Diesel	25/19+2	Bishop	FR	395 Reno/Lancaster
714	2014	Freightliner	Defender Cutaway	Diesel	25/19+2	Bishop	FR	395 Reno/Lancaster
715	2014	Ford	F-550 Cutaway	Diesel	25/19+2	Bishop	FR	395 Reno/Lancaster
716	2019	Freightliner	Defender Cutaway	Diesel	25/19+2	Bishop	FR	395 Reno/Lancaster
717	2020	Freightliner	Defender Cutaway	Diesel	33/27+2	Bishop	FR	395 Reno/Lancaster
801	2012	El Dorado	Axess	Diesel	37+2	Mammoth	FR	MMSA/Reds
802	2012	El Dorado	Axess	Diesel	37+2	Mammoth	FR	MMSA/Reds
803	2012	El Dorado	Axess	Diesel	37+2	Mammoth	FR	MMSA/Reds
804	2012	El Dorado	Axess	Diesel	37+2	Mammoth	FR	MMSA/Reds
805	2012	El Dorado	Axess	Diesel	37+2	Mammoth	FR	MMSA/Reds
806	2012	El Dorado	Axess	Diesel	37+2	Mammoth	FR	MMSA/Reds
807	2012	El Dorado	Axess	Diesel	37+2	Mammoth	FR	MMSA/Reds
808	2012	El Dorado	Axess	Diesel	37+2	Mammoth	FR	MMSA/Reds
809	2013	El Dorado	Axess	Diesel	37+2	Mammoth	FR	MMSA/Reds
810	2012	El Dorado	EZ Rider II	Diesel	37+2	Mammoth	FR	MMSA/Reds
811	2012	El Dorado	EZ Rider II	Diesel	37+2	Mammoth	FR	MMSA/Reds
812	2012	El Dorado	EZ Rider II	Diesel	37+2	Mammoth	FR	MMSA/Reds
900	2016	Hometown Trolley	Villager	Diesel	26+2	Mammoth	FR	Trolley Routes
901	2006	Supreme Trolley	Classic America	Diesel	26+2	Mammoth	FR	Trolley Routes
902	2017	Hometown Trolley	Villager	Diesel	26+2	Mammoth	FR	Trolley Routes
903	2018	Hometown Trolley	Villager	Diesel	26+2	Mammoth	FR	Trolley Routes
905	2006	Supreme Trolley	Classic America	Diesel	26+2	Mammoth	FR	Trolley Routes
906	2006	Supreme Trolley	Classic America	Diesel	26+2	Mammoth	FR	Trolley Routes
908	2006	Supreme Trolley	Classic America	Diesel	26+2	Mammoth	FR	Trolley Routes
908	2006	Supreme Trolley	Classic America	Diesel	26+2	Mammoth	FR	Trolley Routes
904	2020	Hometown Trolley	Villager	Diesel	26+3	Mammoth	FR	Trolley Routes
910	2022	Hometown Trolley	Villager	Diesel	26+4	Mammoth	FR	Trolley Routes

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Chapter 8 | Findings and Recommendations

Conclusions

Moore & Associates, Inc. finds the Eastern Sierra Transit Authority to be in compliance with the requirements of the Transportation Development Act. In addition, the entity generally functions in an efficient, effective, and economical manner.

Findings

Based on discussions with ESTA staff, analysis of program performance, and an audit of program compliance and function, the auditors present no compliance findings.

The auditors have identified one functional finding. While this finding is not a compliance finding, the auditors believe it warrants inclusion in this report:

1. The ESTA does not provide effective oversight of the service information distributed throughout its service area.

Program Recommendations

In completing this Triennial Performance Audit, the auditors submit the following recommendations for the ESTA's public transit program. They are divided into two categories: TDA Program Compliance Recommendations and Functional Recommendations. TDA Program Compliance Recommendations are intended to assist in bringing the operator into compliance with the requirements and standards of the TDA, while Functional Recommendations address issues identified during the audit that are not specific to TDA compliance. Each finding is presented with the elements identified within the 2011 *Government Auditing Standards* as well as one or more recommendations.

Given there are no compliance findings, only functional findings and recommendations are presented below.

Functional Finding 1: The ESTA does not provide effective oversight of the service information distributed throughout its service area.

Criteria: The functional area "Marketing and Public Information" includes the publishing and distribution of service information such as schedules and descriptions of service. This can be accomplished through printed materials, such as brochures, as well as through digital formats available online.

Condition: During the site visit, ESTA management acknowledged some shortcomings regarding its service brochures. This included both the brochures themselves, several of which could use a redesign to make them appear more professional. In addition, staff noted old versions of brochures were still available in some locations, which can cause public confusion.

Cause: It is common for the focus of any marketing program to be on getting information out in the community.

Effect: When service information changes frequently, such as with seasonal service offerings, it can be easy to overlook removing old information, which can cause confusion among customers.

Recommendation 1: The ESTA should enhance its service information program to ensure updated service brochures are available throughout the community and old service brochures are removed from distribution locations.

Recommended Action: The ESTA should develop a more robust service information distribution program that ensures only current service information is maintained at distribution locations. Points of contact at each distribution location should be identified, and when new brochures are available, all old materials should be removed and destroyed. The ESTA may also wish to engage a graphic designer to update the design of the brochure.

Timeline: As soon as possible/ongoing.

Anticipated Cost: Variable, depending upon the effort required.

Recommendation 2: The ESTA should consider developing formal marketing and information technology plans as supplements to its recently completed Short Range Transit Plan.

Recommended Action: A formal marketing plan can maximize the value of dollars set aside for marketing by proactively planning activities and strategies. An information technology plan, which may overlap with the marketing plan in several areas, should also be considered. Both can be developed as a supplement to the recently completed Short Range Transit Plan and would not necessarily require a completely new planning effort. Development of these plans would benefit the ESTA by recommending strategies and tactics (including costs) that can be budgeted annually or as special projects, especially if additional funding is required for implementation.

Timeline: FY 2023/24.

Anticipated Cost: Depends on the scope of the planning efforts.

Exhibit 8.1 Audit Recommendations

Functional Recommendations		Importance	Timeline
1	The ESTA should enhance its service information program to ensure updated service brochures are available throughout the community and old brochures are removed from distribution locations.	Medium	ASAP/ ongoing
2	The ESTA should consider developing formal marketing and information technology plans as supplements to its recently completed Short Range Transit Plan.	Medium	FY 2023/24