BOARD OF DIRECTORS
OF THE
EASTERN SIERRA TRANSIT AUTHORITY

Regular Meeting
Friday May 18, 2018
City of Bishop Council Chambers
301 West Line St
Bishop, California
8:30 a.m.

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)

DISPOSITION

1. **CALL TO ORDER**

2. **PLEDGE OF ALLEGIANCE**

3. **ROLL CALL**

4. **PUBLIC COMMENT**   INFORMATION

5. **APPROVAL OF MINUTES:**   ACTION
    Special meeting of May 14, 2018

6. **AUTHORIZATION TO FILE AND EXECUTE GRANT APPLICATION PURSUANT TO SECTION 5311(f) OF THE FEDERAL TRANSIT ACT:**
                                                                            ACTION
    Staff Recommendation: Approve Resolution 2018-06 Authorizing the Administration Manager to file and execute an application for grant funding pursuant to Section 5311(f) of the Federal Transit Act, and to sign associated documentation, provide additional information, and submit reports & invoicing.

7. ORGANIZATIONAL ASSESSMENT REPORT   RECEIVE AND FILE
The final report of the Organizational Assessment of ESTA as prepared by The Matrix Group will be presented for the Board's information.

8. OPERATIONS REPORT   RECEIVE AND FILE
April 2018

9. FINANCIAL REPORT   RECEIVE AND FILE
FY 2017/18 report for the period ending May 16, 2018

10. FY 2016/17 AUDITED FINANCIAL REPORT EXPLANATION
INFORMATION

The Inyo County Auditor-Controller will make a presentation regarding the recently completed FY 2016/17 audited financial statements and will address any questions from the Board.

11. TRANSITION STEPS – EXECUTIVE DIRECTOR RESPONSIBILITIES
INFORMATION

A report will be provided detailing the steps taken to insure the effective transition of necessary duties while the Executive Director position is filled.

12. REPORTS   INFORMATION
a. Board Members
b. Executive Director

13. FUTURE AGENDA ITEMS

14. CLOSED SESSION   DISCUSSION/POSSIBLE ACTION
Public employment, employee recruitment. (Pursuant to Government Code Section 54957(b)(1)). Position: Executive Director.

15. REPORT ON CLOSED SESSION AS REQUIRED BY LAW

16. ADJOURNMENT   ACTION
The next scheduled regular meeting will be June 15th in Mammoth Lakes.

EASTERN SIERRA TRANSIT AUTHORITY

Minutes of Monday, May 14, 2018
Special Meeting

The special meeting of the Board of Directors of the Eastern Sierra Transit Authority was called to order at 3:03 p.m. on Monday, May 14, 2018 at the ESTA Mammoth Lakes Operations Office in Mammoth Lakes, California and by teleconference from ESTA Bishop Administrative and Operations Office in Bishop, California. The following members were present at the Mammoth location: Bob Gardner, Kirk Stapp, Cleland Hoff and Bill Sauser. The following members were present at the Bishop location: Karen Schwartz, Jeff Griffiths and Jim Ellis. Director Kingsley was absent. Director Stapp led the pledge of allegiance.

Public Comment	None.
Approval of Minutes	Moved by Director Stapp and seconded by Director Hoff to approve the minutes of the special meeting of May 7, 2018. Motion carried 7-0, with Director Kingsley absent.
Consent Agenda	Moved by Director Sauser and seconded by Director Stapp to approve the consent agenda consisting of: a. Approve Addendum to ESTA Drug and Alcohol Policy b. Authorization of the Chairperson, Executive Director and Administration Manager as representatives to the California Joint Powers Insurance Authority (CJPIA) c. Cost by Route update. Receive and file the report updating the cost by route analysis for the FY 2016/17 period. Motion carried 7-0, with Director Kingsley absent.
Authorization for Administration Manager	Moved by Director Gardner and seconded by Director Griffiths to grant all of the authority identified in agenda item #7 (approval of funds transfers from the Treasury to ESTA's payroll account to cover bi-weekly payroll expense; approval of payroll; approval of all routine and budgeted payables; approval of grant reimbursements and reporting; approval of grant applications; approval of HR matters including the hiring of new employees (budgeted) and terminations; and approval of secondary support services) while a permanent Executive Director is hired. Motion carried 7-0, with Director Kingsley absent.
Board Member Reports	Director Gardner indicated that he is continuing to elicit support for the June Lake Summer Shuttle and that business in June Lake are beginning to remit contributions.
Executive Director Report	None .

Future Agenda Items	None
Closed Secession	Open session was recessed at 3:25 p.m. to convene in closed session with Director Kingsley absent, to consider Agenda item #10: Public employment, employee recruitment. (Pursuant to Government Code Section 54957(b)(1)). Position: Executive Director
Report on Closed Session	Closed session was recessed at 3:45 p.m. Vice Chairperson Griffiths indicated that the Board authorized John Helm to make an offer of employment to a candidate for the position of Executive Director.
Adjournment	The Chairperson adjourned the meeting at 3:46 p.m. The next regular meeting of the Eastern Sierra Transit Authority Board of Directors is scheduled for May 18, 2018, at The City of Bishop.

Recorded & Prepared by:

_____
Karie Bentley
Board Clerk
Eastern Sierra Transit Authority

Minutes approved:

STAFF REPORT

Subject: Resolution Authorizing Administration Manager for the
                  Eastern Sierra Transit Authority, to File and Execute
                  Applications Pursuant to Section 5311, and 5311(f) of
                  the Federal Transit Act

Initiated by: John Helm, Executive Director

BACKGROUND:

The Eastern Sierra Transit Authority regularly applies for funding
through Section 5311 of the Federal Transportation Act for operating
assistance for rural transit service in Inyo and Mono Counties, and
through Section 5311(f) for operating assistance for the intercity routes
that ESTA operates north to Reno and South to Lancaster.

ANALYSIS/DISCUSSION:

FTA Section 5311 and 5311(f) funds are available to Inyo and Mono
County to be used to augment operational and or capital costs. FTA
Section 5311 funds are apportioned annually by formula to each County
to be used for public transportation projects only in nonurbanized areas.
Section 5311 funds may be used for capital, operating or administrative
assistance to state or local agencies that are operators of public
transportation services. The FTA Section 5311 funds apportioned to Inyo
and Mono Counties require a 50% match, which is satisfied with our
ongoing State Local Transportation Funds (LTF). Federal Transportation
Administration (FTA) Section 5311(f) funds have been applied for
annually to provide operating and capital assistance for the 395 Route
bus routes to Reno and Lancaster. This is a competitive grant for inter-
city bus service from nonurbanized areas connecting to urbanized areas.
The FTA Section 5311 (f) funds require a 45% local match. Caltrans has
preliminarily indicated that toll credits may be available for the required
match this funding cycle. If the toll credits do not materialize, sufficient
LTF funds are available and will be allocated to the projects.

For FY 2018/19, the Section 5311 apportionment amounts are $106,243 for Inyo County, and $81,358 for Mono County. ESTA is finalizing the grant application for this year's Section 5311(f) funding but anticipates that $290,000 in federal funding will be requested for the operating costs of the Reno and Lancaster routes.

FINANCIAL

Federal funding for FY 2018/19 under the Section 5311 and 5311(f) programs is expected to amount to $477,601. These grants would require, at maximum, a total of $421,729 in matching funds. These matching funds will be provided from LTF allocations provided through the Inyo and Mono County Local Transportation Commissions, as has been the practice in previous years. The federal revenue and required matching funds will be included in the FY 2018/19 budget to be presented to the Board next month.

RECOMMENDATION

Approve Resolution 2018-06 authorizing the Administration Manager 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 5311 and 5311(f) of the Federal Transit Act.

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AUTHORIZING RESOLUTION
RESOLUTION NO. 2018-06

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

</div>

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 Section 5311 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 Section 5311 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 Administration Manager, to file and execute applications on behalf of with the Department to aid in the financing of capital/operating assistance projects pursuant to Section 5311 including Section 5311(f) of the Federal Transit Act (**FTA C 9040.1F and FTA C 9050.1)**, as amended.

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

That the Administration Manager is authorized to provide additional information as the Department may require in connection with the application for the Section 5311 and Section 5311(f) projects.

That the Administration Manager is authorized to submit and approve request for reimbursement of funds from the Department for the Section 5311 and Section 5311(f) project(s).

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 May 18, 2018 by the following vote:

AYES:

NOES:

ABSENT:

Name: **Kirk Stapp**   Title: **Chairperson**

Signature: _____   Date: _____

ATTEST:
By

_____
Karie Bentley, Board Clerk

STAFF REPORT

Subject: Organizational Assessment

Initiated by: John Helm, Executive Director

BACKGROUND:
In October 2017, the ESTA Board approved award of a contract to The Matrix Consulting Group to perform an Organizational Assessment of the Authority.

ANALYSIS/DISCUSSION:
The Organizational Assessment of ESTA prepared by The Matrix Consulting Group has been completed. Highlights from the report are presented in this agenda item. The project was designed to address the following:
- Conduct a detailed examination of the Eastern Sierra Transit Authority organizational structure and functions.
- Assess the functional assignments and staffing levels required to perform current duties (span of control).
- Evaluate ESTA's initiatives, goals and objectives, and address alignment.
- Review operational functions and workflow processes, including a review of administrative job descriptions.
- Provide recommended compensation ranges for administrative and supervisory positions
- Provide recommendations related to opportunities for operational efficiencies.

The report includes the following:
- Executive Summary
- Profile of ESTA
- Comparative Survey
- Assessment of Organization and Staffing
- Assessment of Administrative Functions
- Best Practices Assessment
- Recommended Job Descriptions

The report recommends that ESTA adopt a new organizational structure for administrative functions that would be led by a Manager of Administration. This position would be supported by two Administrative Services Specialists who, in conjunction with the Manager would address all of the administrative functions, including payroll, accounts payable, accounts receivable, human resources, grants administration, board administration, marketing, purchasing, risk management, and data administration. In addition, the report recommends that additional administrative/dispatch support be provided to relieve the Operations Supervisors from having primary responsibility for this function during a portion of their workday. These recommendations are being implemented in conjunction with the new MOU with the Management and Confidential Employees Association (MCEA), which was approved at the end of March. A summary of recommendations from the report is listed below.

Rec. #	Recommendation	Priority	Timing	Cost Impact
1	ESTA should adopt a new organizational structure that consolidates all administrative activities under an Administrative Manager position.	1	1st Qtr	None
2	ESTA should adopt revised position titles and job duty descriptions for the administrative positions.	1	1st Qtr	None
3	ESTA should adopt salary levels that are competitive with the market for administrative and supervisorial staff positions.	1	1st Qtr	$30k-$60k/Yr
4	ESTA should consider adding 1.5 administrative support positions to its staff including making the current half-time clerical position in Bishop full-time and adding a full-time clerical position to the Mammoth Lakes terminal.	1	1st Qtr	$60k-$70k/Yr
5	ESTA should assign back-up dispatch duties to the added clerical positions so that professional staff currently backing up the dispatchers can focus on more technical duties.	1	1st Qtr	None
6	ESTA should work to improve administrative support areas where employees indicated concerns with existing practices.	2	2 Qtr	None
7	ESTA should develop a procedures manual covering all key administrative processes.	3	3rd Qtr	None if done internally
8	ESTA should develop an annual training plan to ensure that a minimum of two staff are proficient in critical administrative functional areas and processes.	4	4th Qtr	None if done internally

Rec. #	Recommendation	Priority	Timing	Cost Impact
9	ESTA should assess the feasibility of acquiring an integrated financial/personnel management system that includes time keeping/payroll functionality.	2	2nd Qtr	$25k-$50k including implementation
10	ESTA should have a systems/data security audit completed by a qualified company specializing in cyber security.	1	1st Qtr	$10k-$15k for consulting services
11	ESTA should develop a workforce plan to project retirements and replacement for critical positions.	4	4th Qtr	None if done internally
12	ESTA should review its fleet operations to ensure the most cost-effective and beneficial models are in place for replacing, fueling, and maintaining its buses and other vehicles.	4	4th Qtr	$15-$20k for consulting services

The Organizational Assessment report can serve as a valuable tool to help guide staffing and organizational structure decisions for the Authority in the coming years. The report identifies organization components that ESTA is currently addressing effectively and components where the Authority could improve performance in the future.

The Organizational Assessment report is available on ESTA's website at https://www.estransit.com/wp-content/uploads/2018/05/ESTA-Organizational-Assessment-Final-Report.pdf. Pertinent sections of the report are included on the following pages.

FINANCIAL CONSIDERATIONS
The Organizational Assessment draft is presented at this time for the Board's information and consideration. The draft recommends certain modifications to organizational structure and compensation that will lead to increased costs. These costs will be included in the 2018/19 budget.

RECOMMENDATION
The Organizational Assessment report is presented at this time as an information item for the Board. It is recommended that select recommendations from the report, particularly improvements in IT effectiveness and integration, and enhancing IT systems security, be implemented as feasible in the future.

Chapter 3.   Comparative Survey

1.   Introduction

This chapter of the report presents the results of the operations and salary survey conducted by the Matrix Consulting Group.

The comparative survey conducted for ESTA focused on operations issues and salaries for select position types. The operations comparison compares ESTA with five transit agencies – El Dorado County Transit Authority, Mendocino Transit Authority, Morongo Basin Transit Authority, Mountain Area Regional Transit Authority, and Tahoe Transportation District.   The operational comparison includes key agency and administrative operation characteristics.

The salary survey compares four positions – Transit Analyst, Administrative Analyst, Operations Supervisor, Account Clerk II. ESTA has a unique combination of services (regional transportation) and location (the Eastern Sierra region). When comparing salaries, context matters. ESTA's unique combination of services and location requires consideration of job functions and the salary in context of the region. While the survey includes equivalent positions in other transit agencies, the survey also includes similar positions in the region to provide more relevant salary data.

2.   Results of the Transit Agency Operations Comparison

The project compared the operations of ESTA to the five transit agencies that responded to the survey. Key characteristics assessed included the number of busses, routes, passenger trips, and employees, and the amount of the operating budget. Significant findings from the comparison are provided in the paragraphs below.

(1)   ESTA compares well with peer transit agencies.

ESTA has the greatest number of busses and routes and provides the most passenger trips. ESTA also operates with the most part-time (PTE) drivers and has the lowest operating budget per trip of the comparative transit agencies.

Key operating characteristics for the comparable transit agencies are shown in the table below.

Table 5: Comparison Transit Agencies – Key Characteristics					
ESTA	**El Dorado County Transit**	**Mendocino Transit**	**Morongo Basin Transit**	**Mountain Area Regional**	**Tahoe Transportation**
60 busses	50 busses	39 busses	24 busses	21 busses	42 busses
21 routes	26 routes	9 routes	14 routes	9 routes	22 routes
1.2 million passenger trips	383,000 passenger trips	362,367 passenger trips	280,247 passenger trips	~170,000 passenger trips	806,000 passenger trips
22 FTE (43 PTE)	57 FTE (27 PTE)	56 FTE	45 FTE (1 PTE)	30 FTE (11 PTE)	59 FTE (13 PTE)
$4.8 million operating budget	$8.5 million operating budget	$4.6 million operating budget	$3.8 million operating budget	$3.0 million operating budget	$7.7 million operating budget

(2)   ESTA has a comparable ratio of administrative staffing.

The project team calculated ratios for administrative and management staff to total employees. This assessment compares only in-house administrative staff and not administrative functions such as legal services and information technology that some agencies outsource. Note also that part-time staff were counted the same as full-time staff because it was not possible to determine the number of annual hours part time staffers worked (i.e. what percentage of full-time equivalent should each part-time staff count). Treating part-time staff in this way for all agencies produced a consistent comparative ratio.

Ratios range between a high of 1 administrative staff to every 3 total personnel to a low of 1 administrative staff to 11.5 total employees. With a ratio of 1 administrative staff to 9.3 total staff, ESTA is right at the mean and thus has a comparable ratio to the other transit agencies. This indicates that ESTA's administrative staff support a similar number of operations staff when compared to other transit agencies. This is significant for human resources and payroll functions.

Table 6: Comparison Transit Agencies – Administrative Staff to Total Staff					
ESTA	**El Dorado County Transit**	**Mendocino Transit**	**Morongo Basin Transit**	**Mountain Area Regional**	**Tahoe Transportation**
7 Administrative Staff	9 Administrative Staff	7 Administrative Staff	4 Administrative Staff	4.5 Administrative Staff	24 Administrative Staff
65 Total	84 Total	56 Total	46 Total	41 Total	72 Total
1:9.3	**1:9.3**	**1:8**	**1:11.5**	**1:9.1**	**1:3**

(3)   **ESTA supports more trips per administrative staff than other transit agencies.**

The project team calculated the relationship between passenger trips and the number of administrative and management staff for ESTA and the five comparable transit agencies included in the survey. ESTA administrative staff support the highest number of trips in the comparison group and more than triple the average (50,000 trips) than the other transit agencies. This indicates that the workload for accounting and operations support functions are higher for ESTA than for the other transit agencies included in the survey.

Table 7: Comparison Transit Agencies – Administrative Staff to Passenger Trips					
ESTA	**El Dorado County Transit**	**Mendocino Transit**	**Morongo Basin Transit**	**Mountain Area Regional**	**Tahoe Transportation**
7 Administrative	9 Administrative	7 Administrative	4 Administrative	4.5 Administrative	24 Administrative
1.2 million passenger trips	383,000 passenger trips	362,367 passenger trips	280,247 passenger trips	~170,000 passenger trips	806,000 passenger trips
171,429 trips/staff	42,556 trips/staff	51,714 trips/staff	70,000 trips/staff	~37,778 trips/staff	33,583 trips/staff

(4)   **Contracted functions vary across transit agencies.**

All of the transit agencies contract for some administrative functions. It is interesting to note that none of the transit agencies contract human resource functions and ESTA is one of only two that outsource some accounting functions.

Table 8: Comparison Transit Agencies – Contracted Services						
	ESTA	**El Dorado County Transit**	**Mendocino Transit**	**Morongo Basin Transit**	**Mountain Area Regional**	**Tahoe Transportation**
Legal	Outsourced	Outsourced	--	--	--	Outsourced
Information Technology	--	Outsourced	Outsourced	--	Outsourced	Outsourced
Human Resources	--	--	--	--	--	--
Payroll	--	--	--	--	--	--

Table 8: Comparison Transit Agencies – Contracted Services						
	ESTA	**El Dorado County Transit**	**Mendocino Transit**	**Morongo Basin Transit**	**Mountain Area Regional**	**Tahoe Transportation**
Accounting	--[1]	--	Outsourced	--	--	--
Project Management	--	Outsourced	--	--	--	--
Transportation Planning	--	Outsourced	--	--	--	--

(5)   ESTA's uses in-house developed software systems more than the comparable transit agencies.

The project team compared the software systems across transit agencies. ESTA uses software for similar purposes but uses more manual software, such as Excel and Access, than commercial off the shelf software. ESTA's administrative functions would benefit from moving towards use of more commercial software and consolidated systems (using one software system for multiple functions).

Table 9: Comparison Transit Agencies – Software Systems						
	ESTA	**El Dorado**	**Mendocino**	**Morongo Basin**	**Mountain Area**	**Tahoe**
Payroll	ADP Excel	Paychex	Munis QuickBooks Paychex	Excel Paychex	QuickBooks	Kronos
Accounting	IFAS Excel	QuickBooks	Excel	QuickBooks	QuickBooks	Dynamics NAV
Budget	Excel	--	Louts 123	Excel	QuickBooks	Dynamics NAV
Grants Management	BlackCat	--	--	Excel BlackCat	Excel	CIP ACE
Dispatching	Route Match Swiftly	Route Match		TransTrack	Excel	Ecolane Swiftly Reporting Solutions
GPS	Swiftly	Route Match Zonar		Zonar	DoubleMap	Swiftly

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[1] Inyo County provides general ledger and Auditor services to ESTA.

Table 9: Comparison Transit Agencies – Software Systems						
	ESTA	El Dorado	Mendocino	Morongo Basin	Mountain Area	Tahoe
Fleet Management	Microsoft Access	Square Rigger		Fleet Controller	Manager Plus	Reporting Solutions

3. Results of the Salary Survey

From survey results, comparative salaries were compiled by position – Transit Analyst, Administrative Analyst, Operations Supervisor, Account Clerk II. When agencies did not have reasonably equivalent position, those agencies were excluded from that position comparison. It must be noted again that since ESTA's has few administrative staff they must wear many hats. Consequently, a direct comparison of positions by job title is not necessarily appropriate. For instance, since the Transit Analyst position spends nearly as much time on human resources and other administrative duties as transit program functions, a comparison to transit/transportation planning positions in other organizations may not yield entirely meaningful results - especially for setting an individual's salary level. Nevertheless, salary surveys are useful to provide a general indication of where ESTA stands in general in comparison to pay practices at other comparable organizations.

(1) ESTA's salaries for administrative positions appear to lag the market.

Below we provide a summary of salary comparative data from benchmark organizations. Full details of the comparative survey will be provided in a separate file due to the number of associated documents (position descriptions, salary schedules, operational data, etc.).

Transit Analyst. ESTA's Transit Analyst performs a combination of functions – human resources, planning and marketing, and grant management. This combination of functions is unique to ESTA. The project team compared job positions dedicated to these functions and/or performing similar tasks. Based on the top of the salary range, the Transit Analyst for ESTA is 20% below average in comparison to the other transit and regional agencies.

Table 10: Transit Analyst Salary Survey

Agency	Job	Bottom Salary	Top Salary	Var. From Top
Eastern Sierra Transit Authority	Transit Analyst	$ 52,666	$ 64,002	
El Dorado County Transit Authority	Planning & Marketing Manager	$ 54,704	$ 73,341	15%
Mendocino County Transit	Marketing & Planning Manager	$ 65,021	$ 85,779	34%
Morongo Basin Transit Authority	Office Manager	$ 63,311	$ 80,034	25%
Inyo County	Administrative Analyst III	$ 56,316	$ 68,412	7%
Town of Mammoth Lakes	Payroll and Benefits Manager	$ 57,114	$ 76,539	20%
	Transit Average	$ 61,013	$ 79,719	25%
	Non-transit Average	$ 56,715	$ 72,476	13%
	Total Average	$ 59,294	$ 76,822	20%

Administrative Analyst. ESTA's Administrative Analyst performs payroll, accounting, and Board of Director support functions. Based on the top of the salary range, the Administrative Analyst is 31% below average in comparison to the other transit and regional agencies.

Table 11: Administrative Analyst Salary Survey

Agency	Job	Bottom Salary	Top Salary	Var. From Top
Eastern Sierra Transit Authority	Administrative Analyst	$ 40,664	$ 49,442	
Morongo Basin Transit Authority	Office Manager	$ 63,311	$ 80,034	62%
Mountain Area Regional Transit Authority	Accounting & Payroll Tech	$ 39,000	$ 54,600	10%
Tahoe Transportation District	Payroll Specialist	$ 46,197	$ 59,115	20%
Inyo County	Administrative Analyst III	$ 56,316	$ 68,412	38%
Inyo County	Management Analyst	$ 68,052	$ 82,764	67%
Inyo County	Board Clerk Assistant, Senior	$ 56,316	$ 68,412	38%
City of Bishop	Accounting Secretary	$ 46,092	$ 61,356	24%
Town of Mammoth Lakes	Senior Accounting Assistant	$ 44,364	$ 62,424	26%
	Transit Average	$ 49,504	$ 64,584	31%
	Non-transit Average	$ 53,706	$ 68,739	39%
	Total Average	$ 52,457	$ 67,140	36%

Operations Supervisor. The Operations Supervisor positions oversee drivers and dispatchers, cover dispatch when required, monitor routes, and coordinate fleet maintenance. Based on the top of the salary range, the Operations Supervisor for ESTA is 44% below average in comparison to the other transit and regional agencies.

Table 12: Operations Supervisor Salary Survey

Agency	Job	Bottom Salary	Top Salary	Var. From Top
Eastern Sierra Transit Authority	Operations Supervisor	$ 40,664	$ 49,442	
El Dorado County Transit Authority	Transit Operations Supervisor	$ 48,922	$ 65,562	33%
Mendocino County Transit	Operations Supervisor	$ 46,030	$ 55,952	13%
Morongo Basin Transit Authority	Operations Manager	$ 73,350	$ 92,723	88%
Mountain Area Regional Transit Autho	Operations Supervisor	$ 42,494	$ 61,610	25%
Tahoe Transportation District	Operations Manager	$ 67,878	$ 86,884	76%
Inyo County	Road Maintenance Supervisor	$ 54,996	$ 66,864	35%
City of Bishop	Public Works Supervisor	$ 58,668	$ 78,096	58%
Town of Mammoth Lakes	Public Works Maintenance Supervisor	$ 51,240	$ 60,098	22%
	Transit Average	$ 53,223	$ 68,695	47%
	Non-transit Average	$ 54,968	$ 68,353	38%
	Total Average	$ 53,805	$ 68,581	44%

Account Clerk II. ESTA's Account Clerk II performs data entry, data analysis, database design and management, and Information Technology (IT) support functions. Only one of the comparable transit agencies had in-house IT staff; however, the comparable regional agencies do have these types of staff. The project team compared positions that performed data, records, and IT functions in the non-transit agencies. Based on the top of the salary range, the Account Clerk II for ESTA is 55% below average in comparison to the other agencies.

Table 13: Clerk II Salary Survey

Agency	Job	Bottom Salary	Top Salary	Var. From Top
Eastern Sierra Transit Authority	Account Clerk II	$ 32,032	$ 38,938	
El Dorado County Transit Authority	Information Technology Analyst	$ 57,491	$ 77,022	98%
Inyo County	Network and Operations Analyst II	$ 56,316	$ 68,412	76%
Inyo County	Office Technician I	$ 37,800	$ 45,960	18%
Inyo County	Office Technician II	$ 41,484	$ 50,412	29%
Inyo County	Office Technician III	$ 45,492	$ 55,356	42%
City of Bishop	Records Supervisor	$ 45,504	$ 45,504	17%
Mono County	IT Specialst II	$ 66,288	$ 80,580	107%
Town of Mammoth Lakes	Records Supervisor	$ 41,784	$ 58,800	51%
	Total average	$ 49,020	$ 60,256	55%

4. Conclusions

The operations comparison compares ESTA with five transit agencies – El Dorado County Transit Authority, Mendocino Transit Authority, Morongo Basin Transit Authority, Mountain Area Regional Transit Authority, and Tahoe Transportation District. This comparison showed ESTA was in line with other agencies in terms of administrative staff to total staff (span of support measure) and much more efficient in terms of administrative staff to passenger trips (workload measure).

ESTA was typical with the varied use of contracted and outsourced functions. In many respects, ESTA's use of software was similar to the other transit agencies. However, other organizations tended to have dedicated fleet management and accounting systems.

The salary survey compares four positions – Transit Analyst, Administrative Analyst, Operations Supervisor, Account Clerk II. The Eastern Sierra Transit Authority has a unique combination of services (regional transportation) and location (the Eastern Sierra region). ESTA's unique services and location should be considered when determining pay levels. Even so, the salaries of the four positions appear to lag behind the market and the comparable agencies.

The incumbents in the Transit Analyst and Clerk II positions have announced their resignations. These departures present an opportunity for ESTA to remake the administrative organization. We will explore this opportunity in the next chapter of this report.

Chapter 4.   Assessment of Organization and Staffing

1.   Organizational Structure

In this chapter, we provide an assessment of ESTA's organizational structure lines of communication, spans of control, and overall effectiveness.

ESTA has two basic functions – transit operations and programs; and administrative actives that support operations. Befitting a relatively small organization, ESTA has a very flat organizational structure with all five management and administrative staff reporting to the Executive Director.

While the resulting span of control in absolute terms is not unreasonable, we believe that the organization could be improved by consolidating administrative activities under one staff person thus reducing the number of direct reports to the Executive Director. The high-level resulting organizational, in concept, would be as follows:

Exhibit 2: Proposed High-level Organization
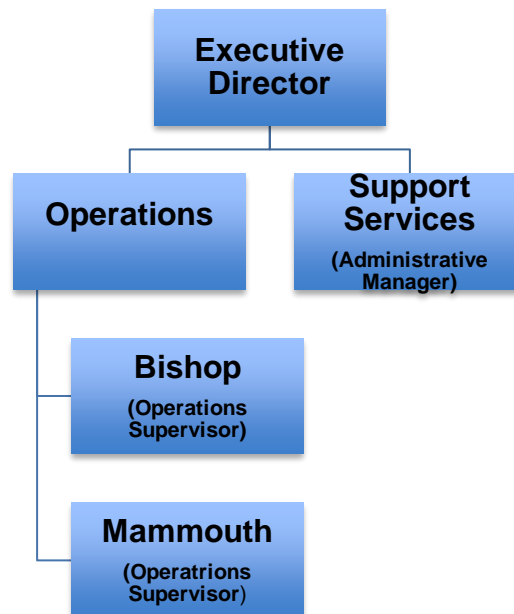
The resulting structure would enable the Executive Director to focus on overall management of the organization and transit operations. It would also improve

administrative activities by centralizing functions under a focused chain of command that could better set priorities, coordinate activities, manage peak workloads, conduct cross training, and optimize operations. Finally, addition of this position would improve succession planning as the Administrative Manager would function somewhat as an assistant executive director and be able to lead the organization, at least on a temporary basis, during transitions. We will use this recommended structure in subsequent sections of this report to develop recommendations for an optimal organization for ESTA.

If ESTA continues to grow, the recommended organization structure could also easily accommodate the addition of an Operations Manager to oversee all transit operations and programs. While the size of the organization does not currently warrant the addition of this position, future expansion in ESTA's services and workload may require the addition of a second manager level position.

Recommendation #1: ESTA should adopt a new organizational structure that consolidates all administrative activities under an Administrative Manager position.

2.   Administrative and Supervisory Positions

In this section of the report we assess the appropriateness of position types, roles, and number of staff for administrative and supervisory positions.

As previously described, the ESTA management team includes five positions in addition to the Executive Director – two Operations Supervisors, a Transit Analyst (soon to be vacant), and Administrative Analyst, and a Clerk II (soon to be vacant). There are several other positions that support the management team including dispatchers and a part-time Clerk. The current organizational structure has been in place for more than a decade.

Presently, all administrative staff are located in the Bishop headquarters office and all primary administrative support activities occur there. A list of these activities follows:

- Payroll (operations staff input the biweekly time sheet information into the payroll spreadsheet)
    - Administer in-house payroll spreadsheet (error check, seasonal adjustments, etc.)
    - Data input and administration of ADP on-line system
    - Respond to paycheck questions from employees
    - Regulatory compliance (W-2s, sick leave, ACA)

- Accounts Payable
    - Vendor invoice input
    - Apply expenses to proper budget unit/object codes
    - Monitor year-to-date expenditures to budget

- Accounts Receivable

- o Invoicing
- o Coding (budget units/object codes)
- o Receivables

- Board Administration
    - o Agenda packet preparation
    - o Notes at board meetings
    - o Minutes preparation
    - o Board member communications

- Accounting Other
    - o Taxes and fees administration (fuel tax reporting)
    - o Annual outside audit support

- Human Resources
    - o New Hire packet
    - o Onboarding
    - o FMLA
    - o Respond to benefits questions from employees
    - o Maintain files

- Risk Management
    - o Submit accident reports to Third Party Administrator (TPA) (obtain completed reports from Ops. Supvs.)
    - o Submit workers compensation claims
    - o Coordinate follow-up with TPA
    - o File small dollar claims for subrogation
    - o Coordinate process flow between claimant and TPA
    - o Coordinate and obtain estimates for ESTA physical damage

- Grants
    - o Assist Executive Director with development of new grant applications
    - o Submit new grant applications
    - o Primary interface with grant officials
    - o Tabulate and submit required reporting
    - o Monitor timing, expenditures, and reimbursements relative to contract requirements

- Marketing
    - o Develop and place radio and print advertising
    - o Coordinate poster marketing (bus shelters)

- Purchasing
    - o Main contact for formal procurements (RFPs, RFQs)
    - o Insure compliance with purchasing policy for formal procurements

- Data Administration
    - Monitor/administer data that has been input by other departments, individuals into existing databases

- Database
    - Develop new databases as needed
    - Manage (repair, update, compact, etc.) current databases
    - Develop new reports as needed

- IT support
    - Bishop servers
    - All PCs
    - Software compliance
    - Security (antivirus, firewalls, etc.)

- Website
    - Monitor site for stale information
    - Conduct periodic (twice/year) review for ADA compliance
    - Primary to post new content as needed
    - Point of contact for website contractor

- Social Media
    - Administer ESTA's Facebook page
    - Monitor other social media sites for ESTA information/concerns

- Community Liaison
    - Represent ESTA at community meetings/events such as local transportation commissions, social service advisory groups, etc.

Our analysis and findings in this area are provided in the following paragraphs.

(1)   Existing position titles do not adequately reflect actual duties

The three primary administrative positions (Transit Analyst, Administrative Analyst/Board Clerk, and Clerk II) all perform interrelated administrative functions at similar levels of responsibility. Thus, these positions are largely interchangeable even though current position titles and duty statements vary. While each position has been assigned duty focus areas (such as grant management for the Transit Analyst, Board clerk duties for the Administrative Analyst, and computer system support for the Clerk II), they back each other up in these areas and also spend the majority of their time on general administrative duties such as personnel, payroll, accounting, and report generation.

Consequently, while the Transit Analyst spends some time on transit related activities, a majority of the incumbent's time is spent performing general administrative duties. Similarly, the Clerk II does not spend much time completing traditional clerical duties.

Rather, this position focuses on system support and data analysis as well as a range of administrative and other support duties (such as backup for the Bishop Dispatcher). The current position title that most closely matches the incumbent's duties is the Administrative Analyst. One reason for this is the general nature of the position description covering a wide-range of administrative support activities.

As a small organization, staff must wear many hats and, consequently, position descriptions must be expansive and duties flexible. Therefore, we recommend that ESTA replace its current positions with general administrative ones such as Inyo County's Administrative Analyst series. The resulting positions for the administrative organization would be as follows:

- Administrative Manager (oversees all administrative functions)

- Administrative Specialist (various administrative duties)

- Administrative Specialist (various administrative duties)

- Administrative Clerk (data input and dispatch backup primary)

While each position would assume some primary functional focus areas to develop specialized expertise, a wide variety of administrative activities should be shared to increase efficiency and flexibility. We have developed new job titles and position descriptions that reflect the general and varied nature of ESTA's required administrative and support service requirements as part of this project. Recommended positions descriptions are included as Appendix B to this report.

Salary levels are subject to negotiation with ESTA's unions and should be set at levels that will enable the organization to be competitive with the market. The Administrative Manager position could be set somewhere in the range of the Office Manager position at the Morongo Basin Transit Authority (63,311 to $80,034 per year or at the Management Analyst position at Inyo County ($68,052 to $82,764).

The two Administrative Specialist positions should be set somewhere in the range of Inyo County's Administrative Analyst I through III series ($51,264 to $68,412 per year) and the two clerical positions set in the range of Inyo County's Office Technician I through III series ($37,800 to $55,356 per year). This approach of establishing broad classes and salary ranges is particularly appropriate for an organization like ESTA that relies on a small group of key administrative staff to support its operations because hiring and retaining top quality staff is very crucial to the Authority's success.

Recommendation #2: ESTA should adopt revised position titles and job duty descriptions for the administrative positions.

Recommendation #3: ESTA should adopt salary levels that are competitive with the market for administrative and supervisorial staff positions.

(2)   Additional administrative and support staff is needed.

ESTA has a lean staffing structure and there are several indications that additional administrative staff are required including:

- The comparative survey showed that ESTA supports over three times the number of bus trips per administrative staff than peer transit agencies. This is an indication that ESTA staff deal with much higher per capita workloads for activities such as data input, accounting, and operations support than the other transit agencies included in the survey.

- The three primary administrative positions at ESTA expend significant time on clerical duties including entering data into various systems and spreadsheets. They also spend significant time backing up the dispatcher at the Bishop location for breaks and lunch as well as absences.

- There are no administrative or clerical staff at the Mammoth Lakes location and this causes terminal staff to shift their focus from operational duties to complete activities such as data input, answering phones, producing reports, etc.

- ESTA recently added a part-time Clerk I position in Bishop to shift data input responsibilities away from the Clerk II. However, it is our opinion that additional assistance is required at both of ESTA's locations to handle regular workloads and to free professional administrative staff to focus on more technical tasks.

(3)   Additional dispatcher staff is needed.

ESTA currently has two dedicated Dispatchers in Mammoth and one in Bishop. However, additional staff are used for the dispatch function on a routine daily basis to cover shift schedules, breaks, lunches, and absences.

For instance, Bishop administrative staff fill in to cover for the one dedicated dispatcher on a daily basis. Moreover, the Bishop Operations Supervisor staffs the dispatch desk for the first hour of each weekday. Based upon work observations, workload analysis and staff interviews, the demand for dispatch staff in Bishop is 1.5 positions rather than the current 1 position.

The Operations Supervisor at Mammoth Lakes is on the regular dispatcher rotation during the busy ski and summer seasons. Overall, this staff person spends 25% of his time performing dispatch duties.

Both Operations Supervisors at ESTA's two locations spend a significant amount of their time filling in to cover the bus dispatch function. While the Operations Supervisors can accomplish some other work during non-peak dispatch times, this responsibility does

detract from their availability to oversee terminal operations, supervise bus drivers, plan operations, and perform other essential management functions.

Additional staff are required to handle dispatcher and clerical functions to free time for Operations Supervisors to manage terminal activities.

Recommendation #4: ESTA should consider adding 1.5 administrative support positions to its staff including making the current half-time clerical position in Bishop full-time and adding a full-time clerical position to the Mammoth Lakes terminal.

Recommendation #5: ESTA should assign back-up dispatch duties to the added clerical positions so that professional staff currently backing up the dispatchers can focus on more technical duties.

(4)   A New Organizational Chart Should Be Adopted.

With adoption of several new position titles and adding staff positions, the recommended revised organizational chart for ESTA is depicted in the following Exhibit:

Exhibit 3: Proposed Detailed Organizational Chart

Board of Directors

Executive Director

Operations Supervisor Mammoth

Operations Supervisor Bishop

Administrative Manager

Dispatchers (2)

Dispatcher

Administrative Specialist

Office Technician

Drivers, Full Time

Administrative Specialist

Drivers, Full Time

Drivers, Part Time

Administrative Clerk

Drivers, Part Time

Utility Worker

Passenger Agents (PT Seasonal)

Utility Worker (PT)

Recommendation #6: ESTA should work to improve administrative support areas where employees indicated concerns with existing practices.

2.   Analysis of Administrative Processes

In this area the project team presents significant findings and recommendations relative to administrative processes. In essence, this section provides a summary of the Best Practices Assessment that is included in the Appendix to this report. To limit repetition, only the most significant improvement opportunities identified by the project team are included in this section.

In general, we found that ESTA follows most administrative best practices. This is significant to note for a small organization with limited staff resources. Many of the improvement opportunities identified related to ESTA's small size, which limits economies of scale and makes some investments (such as in systems and training) relatively expensive.

Although there are relevant reasons, as noted above, to not implement an identified best practice, the ultimate intent should be to strive for implementing as many practices as feasible within the capabilities of the organization.

(1)   ESTA has well written policies but procedures for completing important administrative tasks are informal.

ESTA has several well written policies in place such as its Personnel Rules policy and the Purchasing policy. However, procedures for executing these policies are largely informal (i.e. notes developed by staff members) or not in place at all (i.e. the grants management process).

Policies define the overarching goals of an organization by setting forth *what* the organization expects in important functional areas. Procedures, on the other hand, define a sequence of steps for *how* processes are to completed in a consistent manner. Procedures are particularly important for succession planning and knowledge transfer. This is significant for ESTA as the Executive Director, Transit Analyst and Clerk II have all announced their departure from the organization.

Recommendation #7: ESTA should develop a procedures manual covering all key administrative processes.

(2)   Cross training has been largely informal.

ESTA is supportive of training and administrative staff have attended various sessions in the past. However, most training has been targeted towards one staff member who has been targeted as primary for a particular administrative function (such as Board Clerk for PERS Retirement).

More effort needs to be expended to ensure staff are kept up to date in administrative processes and the organization has at least two employees who are proficient in completing each primary administrative process. This will ensure that staff can cover for each other during absences or as employees retire or leave for other employment opportunities.

ESTA should develop a training plan that identifies key classes required to keep staff abreast of important administrative processes related to grants, accounting, human resources, payroll, systems, DOT regulations, etc. This plan should include an inventory of past training that has been completed and the employees who attended, an annual budget for staff to attended training and conferences, and a projection of training that will be required in future years to have two staff proficient in critical functional areas. Given ESTA's rural location, the plan should take advantage of web-based and on-site training to the maximum extent possible.

Recommendation #8: ESTA should develop an annual training plan to ensure that a minimum of two staff are proficient in critical administrative functional areas and processes.

(3)   ESTA's in-house systems lack integration and require considerable redundant entry of data.

ESTA's primary administrative systems were developed in-house using Microsoft Excel and Access. The incumbent Clerk II designed most of the databases and with his impending departure there is a risk to ESTA that detailed knowledge of system design and operation will be lost.

Many of ESTA's in-house systems do not integrate at all or do so through cumbersome processes. This results in lost productivity as staff must either re-enter data into other systems or execute complicated data transfer routines. For instance, The ADP system that ESTA uses for payroll lacks functionality to track PERS required data. Consequently, ESTA staff must keep details in an in-house designed Payroll Spreadsheet and re-enter retirement related data into the MyPERS system.

Many other critical functions including tracking operational data, fleet costs, and accounts receivable are accomplished by in-house designed databases. Commercial-off-the shelf systems (COTS) offer several advantages over in-house systems including better technology, improved functional features, and more comprehensive reporting. Many COTS systems have also developed automated interfaces to each other to streamline the process of sharing data.

ESTA's current in-house systems, which were developed in the past few years, are a major improvement over tracking critical data manually. However, ESTA has reached a size where COTS systems are required to streamline operations and insure that critical functions are properly automated. It is important to note that as ESTA uses Inyo County

as its Auditor-Controller, use of the County's IFAS financial system in some form may be a requirement.

Recommendation #9: ESTA should assess the feasibility of acquiring an integrated financial/personnel management system that includes time keeping/payroll functionality.

(4) ESTA would benefit from a systems security audit.

ESTA utilizes a contractor (SCHAT Communications) to provide high-speed internet and supplement its systems administration capabilities. ESTA staff were not entirely aware of the system security protocols in place to protect sensitive data residing on the organization's servers such as employee social security numbers.

Given the sensitive nature of the data stored by ESTA and recent concerns in the United States regarding unauthorized groups accessing government systems, ESTA should have a systems/data security audit completed by a qualified company specializing in cyber security.

Recommendation #10: ESTA should have a systems/data security audit completed by a qualified company specializing in cyber security.

(5) Recruitment and hiring practices can be improved.

The best practice for organizations is to have a workforce plan in place to project retirement rates and prepare for replacement of lost competencies and skills. While recruiting many staff positions has not posed problems for ESTA in the past, finding seasonal bus drivers has been a challenge with the number of applications sometimes barely more than the number of positions needed.

A formal plan should be developed that forecasts vacancies based on staff input and historical trends, and critical path dates for having staff (particularly seasonal drivers) on-board to meet program needs. As part of its recruitment plan, ESTA should explore other avenues for recruiting bus drivers such as military installations, newspapers in other resort areas, and trade journals for transit properties and schools. Sign-on bonuses should be explored for seasonal bus drivers in Mammoth Lakes.

Recommendation #11: ESTA should develop a workforce plan to project retirements and replacement for critical positions.

(6) ESTA would benefit from development of a fleet management plan.

It goes without saying that ESTA could not fulfill its mission without buses and other vehicles. Given the critical importance of its fleet, ESTA should focus on proactively managing its fleet by developing plans for fueling, maintaining, and replacing fleet assets.

ESTA's fleet is located at two terminals – Bishop and Mammoth Lakes. Processes for managing, maintain, and fueling vehicles is different at each location. It is not clear that this is the result of strategic design by the organization. Rather, it appears that ESTA has accepted the status quo as necessary given its location, political situation, and culture. For instance, ESTA uses the Town of Mammoth Lakes for fleet maintenance of equipment located in Mammoth but not the City of Bishop or Inyo County for equipment at the headquarters location and instead relies on private vendors. No study has been conducted to determine if one approach is better than another or if the current model in place is the most appropriate.

Interviews with staff revealed that neither approach is producing entirely satisfactory results. Staff in Mammoth feel that the Town of Mammoth Lakes does not provide sufficient priority to buses and sometimes treats ESTA as fill in work. Staff in Bishop, on the other hand, stated that finding vendors qualified and interested in maintaining buses is a challenge. ESTA should review its options for maintaining buses to ensure that the most cost-effective and productive model is place. Options for fueling vehicles should also be studied as well as a long-term replacement plan.

Recommendation #12: ESTA should review its fleet operations to ensure the most cost-effective and beneficial models are in place for replacing, fueling, and maintaining its buses and other vehicles.

MONTHLY REPORT

April 2018

		Apr-18	Mar-18	Percent Change	Apr-17	Percent Change
PASSENGERS						
Adult		54,672	131,960	-58.6%	79,282	-31.0%
Senior		1,987	2,021	-1.7%	1,714	15.9%
Disabled		818	1,029	-20.5%	1,004	-18.5%
Wheelchair		403	374	7.8%	338	19.2%
Child		9,436	13,795	-31.6%	13,604	-30.6%
Child under 5		406	379	7.1%	294	38.1%
Total Passengers		67,722	149,558	-54.7%	96,236	-29.6%
FARES		$30,585.00	$38,239.80	-20.0%	$29,140.75	5.0%
SERVICE MILES		75,856	89,478	-15.2%	70,470	7.6%
SERVICE HOURS		4,460	5,608	-20.5%	4,433	0.6%
Passengers per Hour		15.19	26.67	-43.1%	21.71	-30.1%

RIDERSHIP COMPARISON

	REPORT MONTH - THIS YEAR/LAST YEAR					FISCAL YEAR TO DATE			
Route	**Apr-18**	**Apr-17**	**Variance**	**% Change**	**Route**	**FY 17/18**	**FY 16/17**	**Variance**	**% Change**
Mammoth Express	369	418	-49	-11.7%	Mammoth Express	3,732	4,524	-792	-17.5%
Lone Pine to Bishop	225	286	-61	-21.3%	Lone Pine to Bishop	2,559	3,366	-807	-24.0%
Lone Pine DAR	403	307	96	31.3%	Lone Pine DAR	3,539	3,155	384	12.2%
Tecopa	10	4	6	150.0%	Tecopa	95	61	34	55.7%
Walker DAR	131	176	-45	-25.6%	Walker DAR	1,836	1,937	-101	-5.2%
Bridgeport to G'Ville	38	15	23	153.3%	Bridgeport to G'Ville	433	361	72	19.9%
Benton to Bishop	29	15	14	93.3%	Benton to Bishop	287	217	70	32.3%
Bishop DAR	3,840	3,466	374	10.8%	Bishop DAR	35,897	34,237	1,660	4.8%
Nite Rider	336	372	-36	-9.7%	Nite Rider	3,599	3,395	204	6.0%
Mammoth FR	17,708	22,404	-4,696	-21.0%	Mammoth FR	313,251	330,703	-17,452	-5.3%
Mammoth DAR	278	342	-64	-18.7%	Mammoth DAR	3,180	3,409	-229	-6.7%
Reno	510	373	137	36.7%	Reno	6,388	5,465	923	16.9%
Lancaster	401	350	51	14.6%	Lancaster	4,515	4,072	443	10.9%
MMSA	43,190	67,575	-24,385	-36.1%	MMSA	480,770	564,102	-83,332	-14.8%
June Lake Shuttle	18	133	-115	-86.5%	June Lake Shuttle	2,005	2,931	-926	-31.6%
TOTALS	**67,722**	**96,236**	**-28,514**	**-29.6%**	**TOTALS:**	**967,819**	**1,125,662**	**-157,843**	**-14.0%**

PASSENGERS PER SERVICE HOUR

REPORT MONTH - THIS YEAR/LAST YEAR			PAX MILES/		FISCAL YEAR TO DATE			PAX MILES/
Route	**Apr-18**	**Apr-17**	**% Change**	**SVC HOUR**	**Route**	**FY 17/18**	**FY 16/17**	**% Change**	**SVC HOUR**
Mammoth Express	4.73	3.91	21.0%		Mammoth Express	4.42	3.69	19.9%	
Lone Pine to Bishop	2.30	2.30	-0.2%		Lone Pine to Bishop	2.46	2.77	-11.3%	
Lone Pine DAR	2.74	2.19	25.0%		Lone Pine DAR	2.43	2.17	12.1%	
Tecopa	0.70	0.50	N/A		Tecopa	0.78	0.88	-11.0%	
Walker DAR	0.92	1.47	-37.4%		Walker (total)	1.20	1.55	-22.1%	
Bridgeport to G'Ville	1.50	0.95	58.9%		Bridgeport to G'Ville	1.62	1.38	17.2%	
Benton to Bishop	2.15	1.44	49.5%		Benton to Bishop	2.11	1.73	21.5%	
Bishop DAR	4.17	4.02	3.9%		Bishop DAR	3.97	3.86	3.0%	
Nite Rider	5.60	5.59	0.1%		Nite Rider	5.11	4.99	2.4%	
Mammoth FR	17.38	22.66	-23.3%		Mammoth FR	23.16	26.19	-11.6%	
Mammoth DAR	1.59	2.36	-32.8%		Mammoth DAR	1.72	1.95	-11.6%	
Reno	1.86	1.78	4.6%	156.50	Reno	2.33	2.43	-3.9%	238.00
Lancaster	1.91	2.71	-29.5%	190.62	Lancaster	2.12	2.95	-28.1%	212.45
MMSA	34.64	45.81	-24.4%		MMSA	47.46	53.28	-10.9%	
June Lake Shuttle	0.76	4.30	-82.4%		June Lake Shuttle	2.65	8.67	-69.4%	
Total	**15.19**	**21.71**	**-30.1%**		**Total**	**19.73**	**23.15**	**-14.8%**	

| Route	Fares	Adults	Snr	Dis	W/C	Child	Free	Total Pax	Yd Hrs	Svc Hours	Yd Mi	SVC MILES	AVG FARE	REV/SVC MILE	PAX / SVC HR	MI / SVC HR	PAX / SVC MI
Apr-18																	
Mammoth Express	$1,725.50	297	48	5	0	5	14	369	93	78	3,743	3,670	4.68	.47	4.73	48.0	0.10
Lone Pine to Bishop	$1,160.50	122	66	27	4	3	3	225	124	98	5,179	4,680	5.16	.25	2.30	52.9	0.05
Lone Pine DAR	$1,004.40	12	258	66	15	52	0	403	154	147	1,723	1,720	2.49	.58	2.74	11.7	0.23
Tecopa	$51.00	2	8	0	0	0	0	10	14	14	334	334	5.10	.15	.70	23.3	0.03
Walker DAR	$396.00	1	21	109	0	0	0	131	152	143	849	742	3.02	.53	.92	5.9	0.18
Bridgeport to G'Ville	$253.00	2	36	0	0	0	0	38	32	25	928	617	6.66	.41	1.50	36.8	0.06
Benton to Bishop	$159.00	2	20	7	0	0	0	29	28	13	1,207	594	5.48	.27	2.15	89.6	0.05
Bishop DAR	$8,680.20	1,362	1,282	476	367	91	262	3,840	996	920	10,730	9,925	2.26	.87	4.17	11.7	0.39
Nite Rider	$1,320.60	251	30	23	15	0	17	336	62	60	877	877	3.93	1.51	5.60	14.6	0.38
Mammoth FR	$0.00	15,303	0	3	0	2,402	0	17,708	1,069	1,019	13,939	13,162	N/A	N/A	17.38	13.7	1.35
Mammoth DAR	$487.80	136	16	17	0	14	95	278	176	175	464	385	1.75	1.27	1.59	2.6	0.72
Reno	$9,221.25	313	118	50	1	22	6	510	309	274	12,447	11,596	18.08	.80	1.86	45.4	0.04
Lancaster	$6,095.75	268	84	31	1	8	9	401	247	210	11,206	10,944	15.20	.56	1.91	53.3	0.04
MMSA	$0.00	36,348	0	4	0	6,838	0	43,190	1,308	1,247	16,564	15,818	N/A	N/A	34.64	13.3	2.73
June Lake Shuttle	$30.00	17	0	0	0	1	0	18	28	24	728	664	1.67	.05	.76	30.5	0.03
Total	$30,585.00	54,672	1,987	818	403	9,436	406	67,722	4,804	4,460	81,076	75,856	.45	.40	15.19	18.2	0.89
Apr-17																	
Mammoth Express	$2,320.00	334	45	7	0	7	25	418	134	107	4,618	4,499	5.55	.52	3.91	43.2	0.09
Lone Pine to Bishop	$1,252.00	169	73	29	0	5	10	286	156	124	5,971	5,354	4.38	.23	2.30	48.1	0.05
Lone Pine DAR	$762.60	13	144	77	21	49	3	307	147	140	1,499	1,497	2.48	.51	2.19	10.7	0.21
Tecopa	$20.00	0	4	0	0	0	0	4	11	8	328	164	5.00	.12	.50	41.0	0.02
Walker DAR	$506.70	7	24	145	0	0	0	176	128	120	1,221	1,066	2.88	.48	1.47	10.2	0.17
Bridgeport to G'Ville	$108.50	1	14	0	0	0	0	15	18	16	416	282	7.23	.38	.95	26.3	0.05
Benton to Bishop	$80.50	3	7	2	0	3	0	15	22	10	984	484	5.37	.17	1.44	94.5	0.03
Bishop DAR	$7,866.85	1,117	1,232	522	278	110	207	3,466	927	863	10,098	9,120	2.27	.86	4.02	11.7	0.38
Nite Rider	$1,423.80	263	11	52	24	1	21	372	70	67	1,133	1,094	3.83	1.30	5.59	17.0	0.34
Mammoth FR	$0.00	19,444	0	0	0	2,960	0	22,404	1,042	989	13,641	12,938	N/A	N/A	22.66	13.8	1.73
Mammoth DAR	$908.80	204	17	81	15	9	16	342	145	145	389	371	2.66	2.45	2.36	2.7	0.92
Reno	$6,232.75	252	70	34	0	10	7	373	236	209	9,434	8,815	16.71	.71	1.78	45.0	0.04
Lancaster	$5,473.25	232	73	37	0	3	5	350	148	129	6,216	6,066	15.64	.90	2.71	48.1	0.06
MMSA	$0.00	57,110	0	18	0	10,447	0	67,575	1,572	1,475	18,786	17,913	N/A	N/A	45.81	12.7	3.77
June Lake Shuttle	$2,185.00	133	0	0	0	0	0	133	35	31	1,038	807	16.43	2.71	4.30	33.6	0.16
Total	$29,140.75	79,282	1,714	1,004	338	13,604	294	96,236	4,791	4,433	75,772	70,470	.30	.41	21.71	17.1	1.37

VARIANCE BY ROUTE (RAW NUMBERS) – March 2018 to March 2017

ROUTES	FARES	ADULTS	SNR	DIS	W/C	CHILD	FREE	TOTAL PAX	YD HOURS	SVC HOURS	YD MILES	SVC MILES	AVG FARE	REV/SVC MILE	PAX / SVC HR	MI / SVC HR	PAX / SVC MI
Mammoth Express	-$594.50	-37	3	-2	0	-2	-11	-49	-41	-29	-875	-829	-0.87	-0.05	0.82	4.79	0.01
Lone Pine to Bishop	-$91.50	-47	-7	-2	4	-2	-7	-61	-31	-26	-792	-674	0.78	0.01	0.00	4.83	-0.01
Lone Pine DAR	$241.80	-1	114	-11	-6	3	-3	96	7	7	224	223	0.01	0.07	0.55	1.01	0.03
Tecopa	$31.00	2	4	0	0	0	0	6	3	6	6	170	0.10	0.03	0.20	-17.70	0.01
Walker DAR	-$110.70	-6	-3	-36	0	0	0	-45	24	23	-372	-324	0.14	0.06	-0.55	-4.23	0.01
Bridgeport to G'Ville	$144.50	1	22	0	0	0	0	23	14	9	512	335	-0.58	0.03	0.56	10.48	0.01
Benton to Bishop	$78.50	-1	13	5	0	-3	0	14	5	3	223	110	0.12	0.10	0.71	-4.84	0.02
Bishop DAR	$813.35	245	50	-46	89	-19	55	374	69	57	632	805	-0.01	0.01	0.16	-0.04	0.01
Nite Rider	-$103.20	-12	19	-29	-9	-1	-4	-36	-9	-7	-256	-217	0.10	0.20	0.01	-2.42	0.04
Mammoth FR	$0.00	-4141	0	3	0	-558	0	-4696	26	30	298	224	N/A	N/A	-5.28	-0.12	-0.39
Mammoth DAR	-$421.00	-68	-1	-64	-15	5	79	-64	31	30	75	14	-0.90	-1.18	-0.77	-0.04	-0.20
Reno	$2,988.50	61	48	16	1	12	-1	137	73	64	3013	2781	1.37	0.09	0.08	0.41	0.00
Lancaster	$622.50	36	11	-6	1	5	4	51	99	81	4990	4878	-0.44	-0.35	-0.80	5.23	-0.02
MMSA	$0.00	-20,762	0	-14	0	-3,609	0	-24,385	-265	-228	-2,222	-2,095	N/A	N/A	-11.17	0.55	-1.04
June Lake Shuttle	-$2,155.00	-116	0	0	0	1	0	-115	-7	-7	-310	-143	-14.76	-2.66	-3.55	-3.03	-0.14

VARIANCE BY ROUTE (PERCENTAGE) – March 2018 to March 2017

Route	Fares	Adults	Snr	Dis	W/C	Child	Free	Total Pax	Yd Hrs	Total Svc Hours	Yd Mi	TOT SVC MILES	AVG FARE	REV/SVC MILE	PAX / SVC HR	MI / SVC HR	PAX / SVC MI
Mammoth Express	-26%	-11%	7%	-29%		-29%	-44%	-12%	-31%	-27%	-19%	-18%	-16%	-9%	21%	11%	8%
Lone Pine to Bishop	-7%	-28%	-10%	-7%		-40%	-70%	-21%	-20%	-21%	-13%	-13%	18%	6%	0%	10%	-10%
Lone Pine DAR	32%	-8%	79%	-14%	-29%	6%	-100%	31%	5%	5%	15%	15%	0%	15%	25%	9%	14%
Tecopa	155%		100%					150%	30%	79%	2%	104%	2%	25%	40%	-43%	23%
Walker DAR	-22%	-86%	-13%	-25%				-26%	19%	19%	-30%	-30%	5%	12%	-37%	-42%	7%
Bridgeport to G'Ville	133%	100%	157%					153%	79%	59%	123%	119%	-8%	7%	59%	40%	16%
Benton to Bishop	98%	-33%	186%	250%		-100%		93%	24%	29%	23%	23%	2%	61%	50%	-5%	58%
Bishop DAR	10.3%	21.9%	4.1%	-8.8%	32.0%	-17.3%	-26.6%	10.8%	7.5%	6.6%	6.3%	8.8%	-0.4%	1.4%	3.9%	-0.4%	1.8%
Nite Rider	-7%	-5%	173%	-56%	-38%	-100%	-19%	-10%	-12%	-10%	-23%	-20%	3%	16%	0%	-14%	13%
Mammoth FR		-21%				-19%		-21%	3%	3%	2%	2%	N/A	N/A	-23%	-1%	-22%
Mammoth DAR	-46%	-33%	-6%	-79%	100%	56%	494%	-19%	21%	21%	19%	4%	-34%	-48%	-33%	-1%	-22%
Reno	48%	24%	69%	47%		120%	-14%	37%	31%	31%	32%	32%	8%	12%	5%	1%	4%
Lancaster	11%	16%	15%	-16%		167%	80%	15%	67%	63%	80%	80%	-3%	-38%	-30%	11%	-36%
MMSA		-36%		-78%		-35%		-36%	-17%	-15%	-12%	-12%	N/A	N/A	-8%	-24%	-4%
June Lake Shuttle	-99%	-87%						-86%	-21%	-23%	-30%	-18%	-90%	-98%	-82%	-9%	-84%

Comments

There were two comments received for the month of April 2018.

- April 5th: Passenger wrote to state that the evening Limited bus did not show up for the 5:07 run. The driver stated that he was there, but was counseled to make sure he is on time to all stops and not to depart from stops early
- April 26th: Passenger called to complain that his wife's trip on Lone Pine Express from Wilkerson to Bishop had been missed 4-5 times in the past few weeks. New procedure put in place to better track Wilkerson/out of area advanced pickup requests.

COMPLAINTS PER 1,000 PASSENGERS
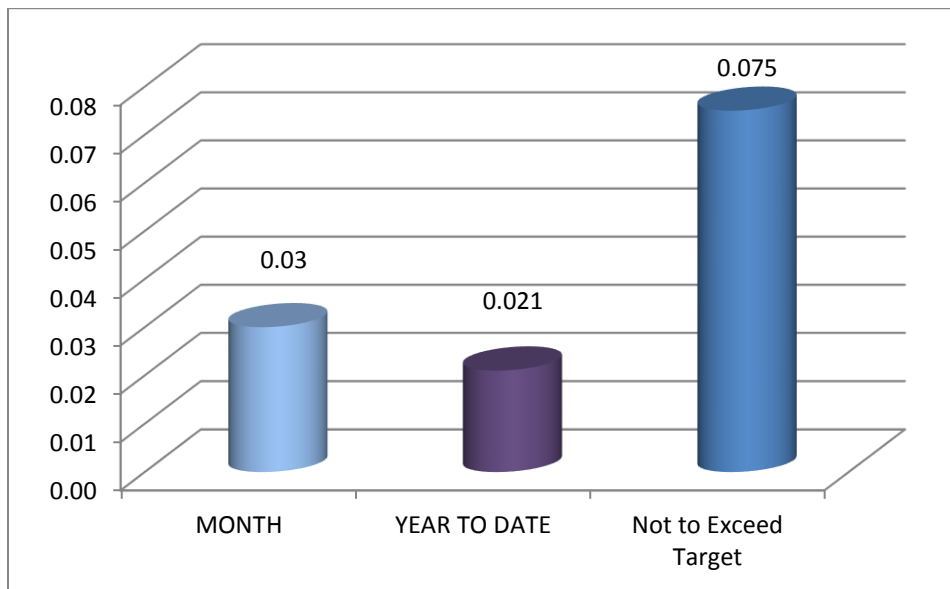
Accident/Incidents

There were no preventable accidents in April 2018.

PREVENTABLE ACCIDENTS PER 100K MILES

Current Month	0.00
Rolling 12-Month Average	2.06
Standard	1.25
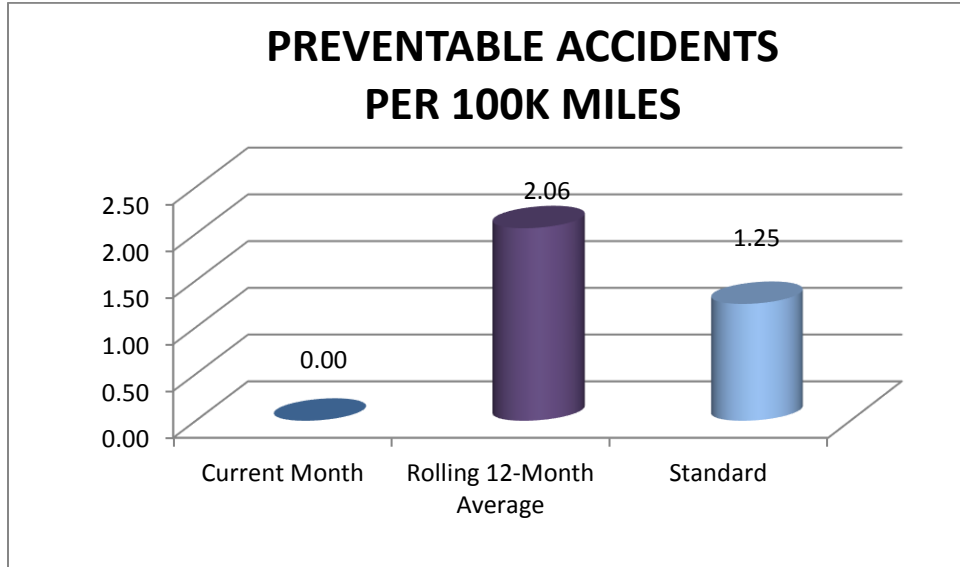
Missed Runs

There were no missed runs in April 2018.

Road Call Frequency

There was one Road Call during the month of April 2018. The rolling 12-month road call frequency is 0.20 per 100,000 miles traveled.

Maintenance Road-Call Frequency - # per 100,000 miles

Current Month   Rolling 12-month Avg.
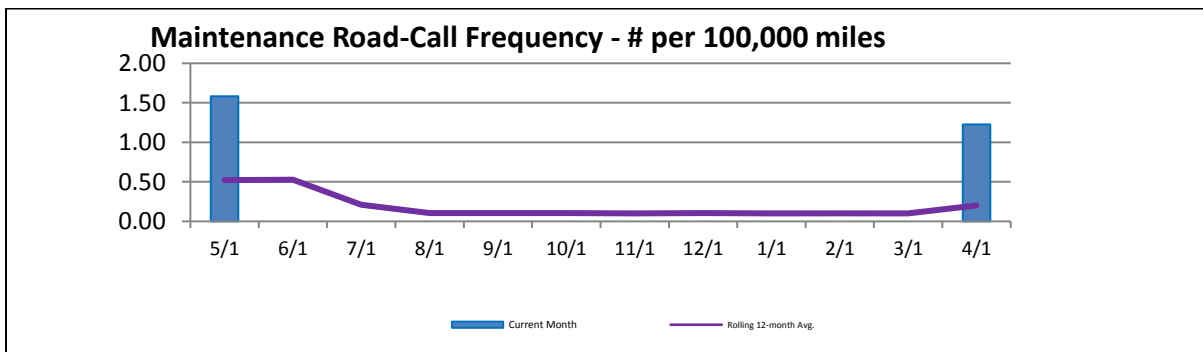
Bishop Area Dial-A-Ride Wait Times

Wait times for the Bishop Area Dial-A-Ride (Mon. through Fri., 7:00 a.m. – 6:00 p.m.)

APRIL 2018

		PERCENT	GOAL
IMMEDIATE RESPONSE TRIPS			
Total Trips:	2,107	71.4%	
Average Wait Time (min.):	12.21		*< 20 Minutes*
Trips > 30 Minute Wait:	158	7.5%	*< 5%*
ADVANCE RESERVATION TRIPS			
Total Trips:	846	28.6%	
On Time Trips (± 10 min.)	669	79.1%	
TOTAL SCHEDULED TRIPS	2,953		
No-Shows Including Checkpoints	279	9.4%	
No-Shows Excluding Checkpoints	205	6.9%	
Cancellations	115	3.9%	

STAFF REPORT

Subject: Financial Report – FY 2017/18

Initiated by: John Helm, Executive Director

The year-to-date roll-up, budget unit summary, and fund balance reports for the 2017/18 fiscal year through May 16, 2018 are included on the following pages. Maintenance and fuel expenses, reflect invoicing from the Town of Mammoth Lakes through February. We are also expecting around $30,000 in utility bills from Town of Mammoth Lakes, which we have not been previously been sent invoices for.

Fuel expense per gallon is 28% below the budgeted amount at this point in the year.

The table below summarizes the year-end revenue and the expenses by major expense category.

			5/17/18
ESTA Operating Expenses FY17/18			
		% of fiscal year →	**87.5%**
Category	**Budget**	**Actual Year To Date**	**% of Budget**
Total Revenue	**4,980,514**	**3,725,504**	**74.8%**
EXPENSES			
Total Salaries	1,960,676	1,540,407	78.6%
Total Benefits	752,703	542,699	72.1%
Total Insurance	349,620	327,503	93.7%
Total Maintenance	559,880	421,396	75.3%
Facilities	236,550	183,959	77.8%
Total Services	197,260	177,434	89.9%
Fuel	592,515	331,487	55.9%
Other	134,550	93,318	69.4%
Total Expenses	**4,783,754**	**3,618,203**	**75.6%**

Object	Description	Budget	Actual	Encumbrance	Balance	%
Key:	153299 - EASTERN SIERRA TRANSIT					

OPERATING

Revenue

Object	Description	Budget	Actual	Encumbrance	Balance	%
4061	LOCAL TRANSPORTATION TAX	1,240,647.00	909,895.86	0.00	330,751.14	73.34
4065	STATE TRANSIT ASST	321,085.00	131,806.00	0.00	189,279.00	41.05
4301	INTEREST FROM TREASURY	20,000.00	32,492.48	0.00	(12,492.48)	162.46
4498	STATE GRANTS	26,190.00	19,270.13	0.00	6,919.87	73.57
4555	FEDERAL GRANTS	531,023.00	332,594.58	0.00	198,428.42	62.63
4599	OTHER AGENCIES	877,235.00	677,015.90	0.00	200,219.10	77.17
4819	SERVICES & FEES	1,959,334.00	1,616,585.61	0.00	342,748.39	82.50
4959	MISCELLANEOUS REVENUE	5,000.00	5,843.59	0.00	(843.59)	116.87
	Revenue Total:	4,980,514.00	3,725,504.15	0.00	1,255,009.85	74.80

Expenditure

Object	Description	Budget	Actual	Encumbrance	Balance	%
5001	SALARIED EMPLOYEES	1,465,571.00	1,049,685.88	0.00	415,885.12	71.62
5003	OVERTIME	68,764.00	53,704.64	0.00	15,059.36	78.09
5005	HOLIDAY OVERTIME	128,558.00	91,935.90	0.00	36,622.10	71.51
5012	PART TIME EMPLOYEES	297,783.00	345,080.56	0.00	(47,297.56)	115.88
5021	RETIREMENT & SOCIAL SECURITY	46,575.00	32,496.02	0.00	14,078.98	69.77
5022	PERS RETIREMENT	230,275.00	144,969.55	0.00	85,305.45	62.95
5031	MEDICAL INSURANCE	289,724.00	209,218.69	0.00	80,505.31	72.21
5043	OTHER BENEFITS	38,977.00	28,656.16	0.00	10,320.84	73.52
5045	COMPENSATED ABSENCE EXPENSE	143,602.00	124,873.01	0.00	18,728.99	86.95
5047	EMPLOYEE INCENTIVES	3,550.00	2,485.84	0.00	1,064.16	70.02
5111	CLOTHING	4,600.00	682.49	0.00	3,917.51	14.83
5152	WORKERS COMPENSATION	123,058.00	118,782.00	0.00	4,276.00	96.52
5154	UNEMPLOYMENT INSURANCE	45,000.00	23,709.89	0.00	21,290.11	52.68
5158	INSURANCE PREMIUM	181,562.00	185,011.00	0.00	(3,449.00)	101.89
5171	MAINTENANCE OF EQUIPMENT	531,380.00	413,541.74	21,600.00	96,238.26	81.88
5173	MAINTENANCE OF	18,500.00	7,854.29	0.00	10,645.71	42.45
5191	MAINTENANCE OF STRUCTURES	10,000.00	0.00	0.00	10,000.00	0.00
5211	MEMBERSHIPS	1,500.00	1,780.00	0.00	(280.00)	118.66
5232	OFFICE & OTHER EQUIP < $5,000	13,000.00	23,641.96	0.00	(10,641.96)	181.86
5238	OFFICE SUPPLIES	7,600.00	4,641.05	0.00	2,958.95	61.06
5253	ACCOUNTING & AUDITING SERVICE	43,000.00	32,971.85	0.00	10,028.15	76.67
5260	HEALTH - EMPLOYEE PHYSICALS	6,200.00	3,204.00	0.00	2,996.00	51.67
5263	ADVERTISING	51,200.00	27,535.90	0.00	23,664.10	53.78
5265	PROFESSIONAL & SPECIAL SERVICE	96,860.00	113,722.48	0.02	(16,862.50)	117.40
5291	OFFICE, SPACE & SITE RENTAL	182,550.00	152,219.39	0.00	30,330.61	83.38
5311	GENERAL OPERATING EXPENSE	50,330.00	36,308.66	0.00	14,021.34	72.14
5331	TRAVEL EXPENSE	2,500.00	4,127.37	0.00	(1,627.37)	165.09
5332	MILEAGE REIMBURSEMENT	21,020.00	17,136.07	0.00	3,883.93	81.52
5351	UTILITIES	54,000.00	31,739.45	0.00	22,260.55	58.77
5352	FUEL & OIL	592,515.00	331,487.00	0.00	261,028.00	55.94
5901	CONTINGENCIES	34,000.00	5,000.00	0.00	29,000.00	14.70
	Expenditure Total:	4,783,754.00	3,618,202.84	21,600.02	1,143,951.14	76.08

		Budget	Actual	Encumbrance	Balance	
NET OPERATING		196,760.00	107,301.31	(21,600.02)	111,058.71	

CAPITAL ACCOUNT

Revenue

Object	Description	Budget	Actual	Encumbrance	Balance	%
4066	PTMISEA	297,000.00	185,733.00	0.00	111,267.00	62.53

COUNTY OF INYO
Budget to Actuals with Encumbrances by Key/Obj
Ledger: GL   **As of 5/16/2018**

Object	Description	Budget	Actual	Encumbrance	Balance	%
4495	STATE GRANTS - CAPITAL	276,680.00	0.00	0.00	276,680.00	0.00
4557	FEDERAL GRANTS - CAPITAL	163,700.00	0.00	0.00	163,700.00	0.00
4911	SALES OF FIXED ASSETS	0.00	7,600.00	0.00	(7,600.00)	0.00
	Revenue Total:	737,380.00	193,333.00	0.00	544,047.00	26.21
Expenditure						
5640	STRUCTURES & IMPROVEMENTS	120,000.00	22,793.82	0.00	97,206.18	18.99
5650	EQUIPMENT	79,680.00	1,470.00	0.00	78,210.00	1.84
5655	VEHICLES	549,500.00	202,030.22	0.00	347,469.78	36.76
5799	DEPRECIATION	175,030.00	0.00	0.00	175,030.00	0.00
	Expenditure Total:	924,210.00	226,294.04	0.00	697,915.96	24.48
NET CAPITAL ACCOUNT		(186,830.00)	(32,961.04)	0.00	(153,868.96)	
TRANSFERS						
Revenue						
NET TRANSFERS		0.00	0.00	0.00	0.00	
153299	**Total:**	9,930.00	74,340.27	(21,600.02)	(42,810.25)	

Budget to Actuals with Encumbrances by Key/Income Grouping

Object	Description	Budget	Actual	Encumbrance	Balance
Key: 153200 - EASTERN SIERRA TRANSIT FUND					
Revenue					
4600	CHARGES FOR CURRENT SERVICES	0.00	0.00	0.00	0.00
4900	OTHER REVENUE	0.00	0.00	0.00	0.00
	Revenue Total:	0.00	0.00	0.00	0.00
Expenditure					
5000	SALARIES & BENEFITS	0.00	0.00	0.00	0.00
	Expenditure Total:	0.00	0.00	0.00	0.00
	Key Total:	0.00	0.00	0.00	0.00
Key: 153201 - ESTA ADMINISTRATION					
Revenue					
4060	TAXES - SALES	0.00	0.00	0.00	0.00
4350	REV USE OF MONEY & PROPERTY	0.00	19,527.76	0.00	(19,527.76)
4400	AID FROM OTHER GOVT AGENCIES	0.00	0.00	0.00	0.00
4600	CHARGES FOR CURRENT SERVICES	0.00	0.00	0.00	0.00
4900	OTHER REVENUE	0.00	0.00	0.00	0.00
	Revenue Total:	0.00	19,527.76	0.00	(19,527.76)
Expenditure					
5000	SALARIES & BENEFITS	0.00	0.00	0.00	0.00
5100	SERVICES & SUPPLIES	0.00	221.44	0.00	(221.44)
5200	INTERNAL CHARGES	0.00	0.00	0.00	0.00
5560	DEBT SERVICE INTEREST	0.00	0.00	0.00	0.00
	Expenditure Total:	0.00	221.44	0.00	(221.44)
	Key Total:	0.00	19,306.32	0.00	(19,306.32)
Key: 153202 - INYO TRANSIT SERVICE					
Revenue					
4060	TAXES - SALES	347,094.00	219,898.43	0.00	127,195.57
4350	REV USE OF MONEY & PROPERTY	5,000.00	0.00	0.00	5,000.00
4400	AID FROM OTHER GOVT AGENCIES	78,057.00	59,832.22	0.00	18,224.78
4600	CHARGES FOR CURRENT SERVICES	52,803.00	56,378.91	0.00	(3,575.91)
4900	OTHER REVENUE	1,500.00	4,277.56	0.00	(2,777.56)
	Revenue Total:	484,454.00	340,387.12	0.00	144,066.88
Expenditure					
5000	SALARIES & BENEFITS	320,151.00	246,622.63	0.00	73,528.37
5100	SERVICES & SUPPLIES	117,180.00	111,692.46	0.00	5,487.54
5200	INTERNAL CHARGES	13,422.00	13,422.00	0.00	0.00
5560	DEBT SERVICE INTEREST	0.00	0.00	0.00	0.00
5600	FIXED ASSETS	18,515.00	735.00	0.00	17,780.00
5700	DEPRECIATION	13,200.00	0.00	0.00	13,200.00
5900	RESERVES	6,000.00	2,500.00	0.00	3,500.00
	Expenditure Total:	488,468.00	374,972.09	0.00	113,495.91
	Key Total:	(4,014.00)	(34,584.97)	0.00	30,570.97
Key: 153203 - MONO TRANSIT SERVICE					
Revenue					
4060	TAXES - SALES	215,911.00	163,181.13	0.00	52,729.87
4350	REV USE OF MONEY & PROPERTY	5,000.00	0.00	0.00	5,000.00
4400	AID FROM OTHER GOVT AGENCIES	57,839.00	210,580.94	0.00	(152,741.94)
4600	CHARGES FOR CURRENT SERVICES	25,414.00	30,711.04	0.00	(5,297.04)
4900	OTHER REVENUE	0.00	168.06	0.00	(168.06)
	Revenue Total:	304,164.00	404,641.17	0.00	(100,477.17)
Expenditure					

Object	Description	Budget	Actual	Encumbrance	Balance
5000	SALARIES & BENEFITS	159,758.00	106,840.36	0.00	52,917.64
5100	SERVICES & SUPPLIES	79,564.00	39,527.25	0.00	40,036.75
5200	INTERNAL CHARGES	5,345.00	5,345.00	0.00	0.00
5600	FIXED ASSETS	21,325.00	0.00	0.00	21,325.00
5700	DEPRECIATION	5,500.00	0.00	0.00	5,500.00
5900	RESERVES	6,000.00	0.00	0.00	6,000.00
	Expenditure Total:	277,492.00	151,712.61	0.00	125,779.39
	Key Total:	26,672.00	252,928.56	0.00	(226,256.56)

Key: 153204 - BISHOP TRANSIT SERVICE

Revenue

Object	Description	Budget	Actual	Encumbrance	Balance
4060	TAXES - SALES	347,094.00	219,898.43	0.00	127,195.57
4350	REV USE OF MONEY & PROPERTY	5,000.00	0.00	0.00	5,000.00
4400	AID FROM OTHER GOVT AGENCIES	78,057.00	59,832.22	0.00	18,224.78
4600	CHARGES FOR CURRENT SERVICES	65,338.00	71,503.01	0.00	(6,165.01)
4900	OTHER REVENUE	1,500.00	4,277.56	0.00	(2,777.56)
	Revenue Total:	496,989.00	355,511.22	0.00	141,477.78

Expenditure

Object	Description	Budget	Actual	Encumbrance	Balance
5000	SALARIES & BENEFITS	334,586.00	257,997.27	0.00	76,588.73
5100	SERVICES & SUPPLIES	118,688.00	119,310.87	0.01	(622.88)
5200	INTERNAL CHARGES	13,422.00	13,422.00	0.00	0.00
5560	DEBT SERVICE INTEREST	0.00	0.00	0.00	0.00
5600	FIXED ASSETS	18,515.00	735.00	0.00	17,780.00
5700	DEPRECIATION	13,200.00	0.00	0.00	13,200.00
5900	RESERVES	6,000.00	2,500.00	0.00	3,500.00
	Expenditure Total:	504,411.00	393,965.14	0.01	110,445.85
	Key Total:	(7,422.00)	(38,453.92)	(0.01)	31,031.93

Key: 153205 - MAMMOTH TRANSIT SERVICE

Revenue

Object	Description	Budget	Actual	Encumbrance	Balance
4060	TAXES - SALES	326,171.00	225,665.87	0.00	100,505.13
4350	REV USE OF MONEY & PROPERTY	5,000.00	0.00	0.00	5,000.00
4400	AID FROM OTHER GOVT AGENCIES	1,300,614.00	698,248.36	0.00	602,365.64
4600	CHARGES FOR CURRENT SERVICES	21,185.00	25,521.75	0.00	(4,336.75)
4900	OTHER REVENUE	1,500.00	2,374.42	0.00	(874.42)
	Revenue Total:	1,654,470.00	951,810.40	0.00	702,659.60

Expenditure

Object	Description	Budget	Actual	Encumbrance	Balance
5000	SALARIES & BENEFITS	698,093.00	583,724.33	0.00	114,368.67
5100	SERVICES & SUPPLIES	470,954.00	322,307.68	0.01	148,646.31
5200	INTERNAL CHARGES	29,933.00	29,933.00	0.00	0.00
5600	FIXED ASSETS	400,825.00	202,030.22	0.00	198,794.78
5700	DEPRECIATION	33,130.00	0.00	0.00	33,130.00
5900	RESERVES	16,000.00	0.00	0.00	16,000.00
	Expenditure Total:	1,648,935.00	1,137,995.23	0.01	510,939.76
	Key Total:	5,535.00	(186,184.83)	(0.01)	191,719.84

Key: 153206 - 395 ROUTE

Revenue

Object	Description	Budget	Actual	Encumbrance	Balance
4060	TAXES - SALES	201,397.00	144,072.00	0.00	57,325.00
4400	AID FROM OTHER GOVT AGENCIES	411,260.00	92,559.62	0.00	318,700.38
4600	CHARGES FOR CURRENT SERVICES	254,069.00	202,210.15	0.00	51,858.85
4900	OTHER REVENUE	0.00	87.06	0.00	(87.06)
	Revenue Total:	866,726.00	438,928.83	0.00	427,797.17

Expenditure

COUNTY OF INYO
Budget to Actuals with Encumbrances by Key/Income Grouping
Ledger: GL   **As Of 5/16/2018**

Object	Description	Budget	Actual	Encumbrance	Balance
5000	SALARIES & BENEFITS	390,191.00	289,679.14	0.00	100,511.86
5100	SERVICES & SUPPLIES	288,005.00	181,484.87	0.00	106,520.13
5200	INTERNAL CHARGES	18,530.00	14,254.00	0.00	4,276.00
5600	FIXED ASSETS	170,000.00	0.00	0.00	170,000.00
5900	RESERVES	0.00	0.00	0.00	0.00
	Expenditure Total:	866,726.00	485,418.01	0.00	381,307.99
	Key Total:	0.00	(46,489.18)	0.00	46,489.18

Key: 153207 - SPECIALS
Revenue

Object	Description	Budget	Actual	Encumbrance	Balance
4400	AID FROM OTHER GOVT AGENCIES	0.00	0.00	0.00	0.00
4600	CHARGES FOR CURRENT SERVICES	8,000.00	3,782.08	0.00	4,217.92
	Revenue Total:	8,000.00	3,782.08	0.00	4,217.92

Expenditure

Object	Description	Budget	Actual	Encumbrance	Balance
5000	SALARIES & BENEFITS	2,570.00	2,760.91	0.00	(190.91)
5100	SERVICES & SUPPLIES	5,000.00	266.00	0.00	4,734.00
5200	INTERNAL CHARGES	238.00	238.00	0.00	0.00
5900	RESERVES	0.00	0.00	0.00	0.00
	Expenditure Total:	7,808.00	3,264.91	0.00	4,543.09
	Key Total:	192.00	517.17	0.00	(325.17)

Key: 153208 - COMMUTER VANPOOL
Revenue

Object	Description	Budget	Actual	Encumbrance	Balance
4600	CHARGES FOR CURRENT SERVICES	0.00	0.00	0.00	0.00
	Revenue Total:	0.00	0.00	0.00	0.00

Expenditure

Object	Description	Budget	Actual	Encumbrance	Balance
5000	SALARIES & BENEFITS	0.00	0.00	0.00	0.00
5100	SERVICES & SUPPLIES	0.00	0.00	0.00	0.00
5200	INTERNAL CHARGES	0.00	0.00	0.00	0.00
	Expenditure Total:	0.00	0.00	0.00	0.00
	Key Total:	0.00	0.00	0.00	0.00

Key: 153209 - REDS MEADOW
Revenue

Object	Description	Budget	Actual	Encumbrance	Balance
4060	TAXES - SALES	22,000.00	0.00	0.00	22,000.00
4400	AID FROM OTHER GOVT AGENCIES	0.00	3,000.00	0.00	(3,000.00)
4600	CHARGES FOR CURRENT SERVICES	425,000.00	316,269.43	0.00	108,730.57
4900	OTHER REVENUE	500.00	406.03	0.00	93.97
	Revenue Total:	447,500.00	319,675.46	0.00	127,824.54

Expenditure

Object	Description	Budget	Actual	Encumbrance	Balance
5000	SALARIES & BENEFITS	189,400.00	125,571.36	0.00	63,828.64
5100	SERVICES & SUPPLIES	237,167.00	179,528.00	0.00	57,639.00
5200	INTERNAL CHARGES	9,146.00	9,146.00	0.00	0.00
5700	DEPRECIATION	22,000.00	0.00	0.00	22,000.00
5900	RESERVES	0.00	0.00	0.00	0.00
	Expenditure Total:	457,713.00	314,245.36	0.00	143,467.64
	Key Total:	(10,213.00)	5,430.10	0.00	(15,643.10)

Key: 153210 - MMSA-MAMMOTH MT SKI AREA
Revenue

Object	Description	Budget	Actual	Encumbrance	Balance
4400	AID FROM OTHER GOVT AGENCIES	0.00	0.00	0.00	0.00
4600	CHARGES FOR CURRENT SERVICES	1,061,525.00	878,951.97	0.00	182,573.03
4900	OTHER REVENUE	0.00	1,852.90	0.00	(1,852.90)
	Revenue Total:	1,061,525.00	880,804.87	0.00	180,720.13

Object	Description	Budget	Actual	Encumbrance	Balance
Expenditure					
5000	SALARIES & BENEFITS	473,947.00	372,884.94	0.00	101,062.06
5100	SERVICES & SUPPLIES	474,097.00	352,135.38	21,600.00	100,361.62
5200	INTERNAL CHARGES	26,132.00	26,132.00	0.00	0.00
5700	DEPRECIATION	88,000.00	0.00	0.00	88,000.00
5900	RESERVES	0.00	0.00	0.00	0.00
	Expenditure Total:	1,062,176.00	751,152.32	21,600.00	289,423.68
	Key Total:	(651.00)	129,652.55	(21,600.00)	(108,703.55)
Key: 153299 - EASTERN SIERRA TRANSIT					
Revenue					
4060	TAXES - SALES	1,561,732.00	1,041,701.86	0.00	520,030.14
4350	REV USE OF MONEY & PROPERTY	20,000.00	32,492.48	0.00	(12,492.48)
4400	AID FROM OTHER GOVT AGENCIES	2,171,828.00	1,214,613.61	0.00	957,214.39
4600	CHARGES FOR CURRENT SERVICES	1,959,334.00	1,616,585.61	0.00	342,748.39
4800	OTHER FINANCING SOURCES	0.00	0.00	0.00	0.00
4900	OTHER REVENUE	5,000.00	13,443.59	0.00	(8,443.59)
	Revenue Total:	5,717,894.00	3,918,837.15	0.00	1,799,056.85
Expenditure					
5000	SALARIES & BENEFITS	2,717,979.00	2,083,788.74	0.00	634,190.26
5100	SERVICES & SUPPLIES	1,908,717.00	1,410,632.10	21,600.02	476,484.88
5200	INTERNAL CHARGES	123,058.00	118,782.00	0.00	4,276.00
5560	DEBT SERVICE INTEREST	0.00	0.00	0.00	0.00
5600	FIXED ASSETS	749,180.00	226,294.04	0.00	522,885.96
5700	DEPRECIATION	175,030.00	0.00	0.00	175,030.00
5900	RESERVES	34,000.00	5,000.00	0.00	29,000.00
	Expenditure Total:	5,707,964.00	3,844,496.88	21,600.02	1,841,867.10
	Key Total:	9,930.00	74,340.27	(21,600.02)	(42,810.25)
Key: 153211 - ESTA ACCUMULATED CAPITAL OUT					
Revenue					
4350	REV USE OF MONEY & PROPERTY	0.00	7,082.20	0.00	(7,082.20)
4600	CHARGES FOR CURRENT SERVICES	0.00	0.00	0.00	0.00
4800	OTHER FINANCING SOURCES	0.00	0.00	0.00	0.00
	Revenue Total:	0.00	7,082.20	0.00	(7,082.20)
	Key Total:	0.00	7,082.20	0.00	(7,082.20)
Key: 153212 - ESTA GENERAL RESERVE					
Revenue					
4350	REV USE OF MONEY & PROPERTY	0.00	4,292.56	0.00	(4,292.56)
	Revenue Total:	0.00	4,292.56	0.00	(4,292.56)
	Key Total:	0.00	4,292.56	0.00	(4,292.56)
Key: 153213 - ESTA-BUDGET STABILZATION RESER					
Revenue					
4350	REV USE OF MONEY & PROPERTY	0.00	1,717.01	0.00	(1,717.01)
	Revenue Total:	0.00	1,717.01	0.00	(1,717.01)
	Key Total:	0.00	1,717.01	0.00	(1,717.01)
Key: 612502 - SRTP TRANSPORT PLAN					
Revenue					
4400	AID FROM OTHER GOVT AGENCIES	0.00	0.00	0.00	0.00
	Revenue Total:	0.00	0.00	0.00	0.00
Expenditure					
5100	SERVICES & SUPPLIES	0.00	0.00	0.00	0.00

Object	Description	Budget	Actual	Encumbrance	Balance
	Expenditure Total:	0.00	0.00	0.00	0.00
	Key Total:	0.00	0.00	0.00	0.00

Key: 612490 - ACIS-AUTOMATED CUSTOMER IS
Expenditure

Object	Description	Budget	Actual	Encumbrance	Balance
5000	SALARIES & BENEFITS	0.00	0.00	0.00	0.00
	Expenditure Total:	0.00	0.00	0.00	0.00
	Key Total:	0.00	0.00	0.00	0.00

Key: 612491 - NIGHT RIDER
Revenue

Object	Description	Budget	Actual	Encumbrance	Balance
4600	CHARGES FOR CURRENT SERVICES	0.00	0.00	0.00	0.00
	Revenue Total:	0.00	0.00	0.00	0.00

Expenditure

Object	Description	Budget	Actual	Encumbrance	Balance
5000	SALARIES & BENEFITS	0.00	0.00	0.00	0.00
	Expenditure Total:	0.00	0.00	0.00	0.00
	Key Total:	0.00	0.00	0.00	0.00

Key: 612493 - JARC-LONE PINE/BISHOP
Revenue

Object	Description	Budget	Actual	Encumbrance	Balance
4060	TAXES - SALES	58,213.00	38,800.00	0.00	19,413.00
4400	AID FROM OTHER GOVT AGENCIES	56,299.00	40,084.87	0.00	16,214.13
4600	CHARGES FOR CURRENT SERVICES	24,000.00	16,910.03	0.00	7,089.97
4900	OTHER REVENUE	0.00	0.00	0.00	0.00
	Revenue Total:	138,512.00	95,794.90	0.00	42,717.10

Expenditure

Object	Description	Budget	Actual	Encumbrance	Balance
5000	SALARIES & BENEFITS	82,534.00	55,267.99	0.00	27,266.01
5100	SERVICES & SUPPLIES	52,532.00	50,971.33	0.00	1,560.67
5200	INTERNAL CHARGES	3,445.00	3,445.00	0.00	0.00
	Expenditure Total:	138,511.00	109,684.32	0.00	28,826.68
	Key Total:	1.00	(13,889.42)	0.00	13,890.42

Key: 612494 - JARC-MAMMOTH EXPRESS
Revenue

Object	Description	Budget	Actual	Encumbrance	Balance
4060	TAXES - SALES	43,852.00	30,186.00	0.00	13,666.00
4400	AID FROM OTHER GOVT AGENCIES	43,852.00	31,211.32	0.00	12,640.68
4600	CHARGES FOR CURRENT SERVICES	22,000.00	14,347.24	0.00	7,652.76
	Revenue Total:	109,704.00	75,744.56	0.00	33,959.44

Expenditure

Object	Description	Budget	Actual	Encumbrance	Balance
5000	SALARIES & BENEFITS	61,059.00	39,594.77	0.00	21,464.23
5100	SERVICES & SUPPLIES	45,200.00	35,897.69	0.00	9,302.31
5200	INTERNAL CHARGES	3,445.00	3,445.00	0.00	0.00
	Expenditure Total:	109,704.00	78,937.46	0.00	30,766.54
	Key Total:	0.00	(3,192.90)	0.00	3,192.90

Key: 612496 - MONO COUNTY BUS SHELTERS
Revenue

Object	Description	Budget	Actual	Encumbrance	Balance
4400	AID FROM OTHER GOVT AGENCIES	0.00	0.00	0.00	0.00
	Revenue Total:	0.00	0.00	0.00	0.00

Expenditure

Object	Description	Budget	Actual	Encumbrance	Balance
5000	SALARIES & BENEFITS	0.00	0.00	0.00	0.00
5100	SERVICES & SUPPLIES	0.00	0.00	0.00	0.00
	Expenditure Total:	0.00	0.00	0.00	0.00
	Key Total:	0.00	0.00	0.00	0.00

Object	Description	Budget	Actual	Encumbrance	Balance
Key: 612497 - GOOGLE TRANSIT PHASE 2					
Revenue					
4400	AID FROM OTHER GOVT AGENCIES	0.00	0.00	0.00	0.00
4600	CHARGES FOR CURRENT SERVICES	0.00	0.00	0.00	0.00
	Revenue Total:	0.00	0.00	0.00	0.00
Expenditure					
5000	SALARIES & BENEFITS	0.00	37.26	0.00	(37.26)
5100	SERVICES & SUPPLIES	0.00	0.00	0.00	0.00
	Expenditure Total:	0.00	37.26	0.00	(37.26)
	Key Total:	0.00	(37.26)	0.00	37.26
Key: 612498 - CAPP-CLEAN AIR PROJECT PROGRAM					
Revenue					
4400	AID FROM OTHER GOVT AGENCIES	0.00	0.00	0.00	0.00
	Revenue Total:	0.00	0.00	0.00	0.00
Expenditure					
5000	SALARIES & BENEFITS	0.00	0.00	0.00	0.00
5100	SERVICES & SUPPLIES	0.00	0.00	0.00	0.00
	Expenditure Total:	0.00	0.00	0.00	0.00
	Key Total:	0.00	0.00	0.00	0.00
Key: 612499 - MOBILITY MANAGEMENT 14					
Revenue					
4400	AID FROM OTHER GOVT AGENCIES	0.00	0.00	0.00	0.00
	Revenue Total:	0.00	0.00	0.00	0.00
Expenditure					
5100	SERVICES & SUPPLIES	0.00	0.00	0.00	0.00
	Expenditure Total:	0.00	0.00	0.00	0.00
	Key Total:	0.00	0.00	0.00	0.00
Key: 612489 - NON-EMERGENCY TRAN REIM					
Revenue					
4400	AID FROM OTHER GOVT AGENCIES	25,850.00	10,139.06	0.00	15,710.94
	Revenue Total:	25,850.00	10,139.06	0.00	15,710.94
Expenditure					
5000	SALARIES & BENEFITS	5,690.00	2,807.78	0.00	2,882.22
5100	SERVICES & SUPPLIES	20,330.00	17,289.13	0.00	3,040.87
	Expenditure Total:	26,020.00	20,096.91	0.00	5,923.09
	Key Total:	(170.00)	(9,957.85)	0.00	9,787.85
Key: 612503 - BISHOP YARD-ESTA					
Revenue					
4060	TAXES - SALES	0.00	0.00	0.00	0.00
4350	REV USE OF MONEY & PROPERTY	0.00	(127.05)	0.00	127.05
4400	AID FROM OTHER GOVT AGENCIES	120,000.00	9,125.00	0.00	110,875.00
4900	OTHER REVENUE	0.00	0.00	0.00	0.00
	Revenue Total:	120,000.00	8,997.95	0.00	111,002.05
Expenditure					
5100	SERVICES & SUPPLIES	0.00	0.00	0.00	0.00
5600	FIXED ASSETS	120,000.00	22,793.82	0.00	97,206.18
	Expenditure Total:	120,000.00	22,793.82	0.00	97,206.18
	Key Total:	0.00	(13,795.87)	0.00	13,795.87

		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	2,394,829		97,449		81,761			2,410,517	21,600	2,388,917
1533	ESTA ACCUMULATED	843,284							843,284		843,284
1534	ESTA GENERAL RESERVE	511,131							511,131		511,131
1535	ESTA BUDGET STAB	204,450							204,450		204,450
6813	JARC-LONE PINE/BISHOP	62,467				2,639	68,500		(8,672)		(8,672)
6814	JARC-MAMMOTH EXPRESS	18,416				1,424			16,992		16,992
6817	GOOGLE TRANSIT PHASE 2	18							18		18
6818	CAPP-CLEAN AIR PROJECT	2,923							2,923		2,923
6819	MOBILITY MANAGEMENT 14	2,227							2,227		2,227
6820	NON-EMERECNY TRAN REIM	687				36	10,706		(10,055)		(10,055)
6821	BISHOP YARD-ESTA	7,615				10,300	18,243		(20,928)		(20,928)
ESTA	**Totals**	4,048,047		97,449		96,160	97,449		3,951,887	21,600	3,930,287
	Grand Totals	**4,048,047**		**97,449**		**96,160**	**97,449**		**3,951,887**	**21,600**	**3,930,287**

STAFF REPORT

Subject: FY 2016/17 Audited Financial Report Explanation

Initiated by: John Helm, Executive Director

This item will be discussed at the Board meeting.

STAFF REPORT

Subject: Transition Steps – Executive Director Responsibilities

Initiated by: John Helm, Executive Director

This item will be discussed at the Board meeting.