



FINAL REPORT
APRIL 2019

Town of Truckee Tahoe Truckee Area Regional Transit (TART) Triennial Performance Audits FY 15/16 - 17/18



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Chapter 1

Executive Summary

In 2018, the Nevada County Transportation Commission (NCTC) 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 is a consulting firm specializing in public transportation. Selection of the consultant followed a competitive procurement process.

The California Public Utilities Code requires all recipients of Transit Development Act (TDA) Article 4 funding to complete an independent audit on a three-year cycle in order to maintain TDA funding eligibility. Audits of Article 8 recipients are encouraged.

The Triennial Performance Audit is designed to be an independent and objective evaluation of the Town of Truckee 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 TDA funds.

This chapter summarizes key findings and recommendations developed during the Triennial Performance Audit (TPA) of the Town of Truckee's public transit program for the period Fiscal Year 2015/16 through Fiscal Year 2017/18.

The Town of Truckee operates Tahoe Truckee Area Regional Transit, a fixed-route service varying by season. The service operates during the winter season between the eastside of Truckee beginning at Henness Flats, along Brockaway Road into downtown Truckee, and out to Donner Lake on the west side of town. Service also operates on Donner Summit serving the Boreal, Sugar Bowl, Donner Ski Ranch, and Soda Springs ski resorts. During the non-winter season, service operates to the Recreation Center, downtown Truckee, Gateway Shopping Center, Crossroads Shopping Center, Donner State Park, and the west end of Donner Lake. Winter season service is available every day from 6:05 a.m. through 6:05 p.m., while non-winter season service is available Monday through Saturday from 9:05 a.m. through 5:05 p.m.

The Town of Truckee also operates the Truckee Dial-A-Ride service available to the general public with priority given to seniors and persons with disabilities. Service is available year-round, weekdays from 8:00 a.m. through 5:00 p.m. and weekends from 9:00 a.m. through 5:00 p.m. Requests for service require a minimum one-day advance notice prior to pick up. Same-day service is not provided.

This performance audit was conducted in accordance with generally accepted government auditing standards. Those standards require 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 believes the evidence obtained provides a reasonable basis for our findings and conclusions.



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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,
- Follow-up of prior report recommendations,
- Analysis of program data reporting,
- Performance Audit, and
- Functional review.

Test of Compliance

The Town of Truckee met the test of compliance with respect to all Transportation Development Act (TDA) regulations.

Status of Prior Recommendations

1. [Formalize and implement fare reconciliation procedures.](#)
Status: Implemented.
2. [Establish an on-time performance standard and include in routine performance monitoring.](#)
Status: Implemented.
3. [Break out operating cost and fare revenue data for each mode on the internal performance data spreadsheet.](#)
Status: Implemented/no longer relevant.

Findings and Recommendations

Based on discussions with the Town, analysis of program performance, and a review of program compliance and function, Moore & Associates submits no compliance findings for the Town of Truckee.

Moore & Associates has identified one functional finding. While this finding does not affect TDA compliance, we believe it warrants inclusion within this audit.

1. The Town reports on-time performance as a number of trips, rather than as a percentage of total trips.

Exhibit 1.1 Summary of Audit Recommendations

Functional Recommendations		Importance	Timeline
1	Report on-time performance as a percent of the total number of trips or timepoints that are less than 10 minutes late.	Medium	FY 2019/20

Chapter 2

Audit Scope and Methodology

The Triennial Performance Audit (TPA) of the Town of Truckee’s public transit program covers the three-year period ending June 30, 2018. 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 TDA funding eligibility.

In 2018, the Nevada County Transportation Commission (NCTC) 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 is a consulting firm specializing in public transportation. Selection of the consultant followed a competitive procurement process.

The Triennial Performance Audit is designed to be an independent and objective evaluation of the Town of Truckee 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 transit operator to which it allocates TDA funds.

This performance audit was conducted in accordance with generally accepted government auditing standards. Those standards require the audit team plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for its findings and conclusions based on the audit objectives. Moore & Associates believes 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 has five primary objectives:

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



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Scope

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

1. A review of compliance with TDA requirements and regulations.
2. An assessment of the implementation of recommendations contained in prior performance audits.
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. 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.
5. 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 Town of Truckee included thorough review of documents relevant to the scope of the audit, as well as information contained on the Town's website. The documents reviewed included the following (spanning the full three-year period):

- Triennial Performance Audit report for the prior audit period;
- Monthly performance reports;
- State Controller Reports;
- NTD reports;
- Annual budgets;
- TDA fiscal audits;
- Transit marketing collateral;
- Fleet inventory;
- Preventive maintenance schedules and forms;
- Accident/road call logs;
- Customer complaint logs;
- Short Range Transit Plan; and
- Organizational chart.



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The methodology for this review included a site visit to the Truckee town hall (10183 Truckee Airport Road, Truckee 96161) on January 15, 2019. The site visit included interviews with Kelly Beede (Administrative Analyst II – Transit), Bret Albert (Fleet and Facilities Manager), and Wanda Gray (Paratransit Services’ Director of Regional Operations); as well as a tour of the Town’s transit operations facility and Corporation Yard.

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,
 - Progress in implementing prior recommendations,
 - Data analysis,
 - Performance measures and trends,
 - Functional audit, and
 - Findings and recommendations.



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Chapter 3

Program Compliance

This section examines the Town of Truckee’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 Nevada County Transportation Commission 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.

Compliance was determined through discussions with Town of Truckee staff as well as a physical inspection of relevant documents including the fiscal audits for each year of the triennium, TDA claim forms, State Controller annual filings, California Highway Patrol terminal inspections, year-end performance reports, and other compliance-related documentation.

The Town of Truckee met the test of compliance with respect to all Transportation Development Act (TDA) regulations.

Recent Changes Regarding Compliance

Two changes specific to the TDA and TDA funding went into effect beginning July 1, 2016. The first change was an amendment to the Public Utilities Code specific to the definition of operating cost and what costs can be excluded. It should be noted that many of the exclusions pertain only to *changes* in certain costs, either over the prior year or beyond the change in the Consumer Price Index. They do not apply to *all* costs related to specified exclusion categories.

Senate Bill 508, dated October 9, 2015, amended Section 99268.17 to read as follows:

99268.17 (a) *Notwithstanding subdivision (a) of Section 99247, the following costs shall be excluded from the definition of “operating cost” for the purposes of calculating any required ratios of fare revenues to operating cost specified in this article:*

- (1) *The additional operating costs required to provide comparable complementary paratransit service as required by Section 37.121 of Title 49 of the Code of Federal Regulations, pursuant to the federal Americans with Disabilities Act of 1990 (42 U.S.C. Sec. 120101 et seq.), as identified in the operator’s paratransit plan pursuant to Section 37.139 of Title 49 of the Code of Federal Regulations that exceed the operator’s costs required to provide comparable paratransit service in the prior year as adjusted by the Consumer Price Index.*
- (2) *Cost increases beyond the change in the Consumer Price Index for all of the following:*
 - (A) *Fuel.*
 - (B) *Alternative fuel programs.*
 - (C) *Power, including electricity.*



(D) Insurance premiums and payments in settlement of claims arising out of the operator's liability.

(E) State and federal mandates.

(3) Startup costs for new services for a period of not more than two years.

(b) The exclusion of costs from the definition of operating costs in subdivision (a) applies solely for the purpose of this article and does not authorize an operator to report an operating cost other than as defined in subdivision (a) of Section 99247 or a ratio of fare revenue to operating cost other than as that ratio is described elsewhere in this article, to any of the following entities:

(1) The Controller pursuant to Section 99243.

(2) The entity conducting the fiscal audit pursuant to Section 99245.

(3) The entity conducting the performance audit pursuant to Section 99246.

The second change, also contained within Senate Bill 508, related to the type of funds that can be used to supplement farebox revenue. Prior to this bill, "local funds" was defined as "revenues derived from taxes imposed by the operator or by a county transportation commission." Senate Bill 508 amended Section 99268.19 to read:

99268.19 *If fare revenues are insufficient to meet the applicable ratio of fare revenues to operating cost required by this article, an operator may satisfy that requirement by supplementing its fare revenues with local funds. As used in this section, "local funds" means any non-federal or non-state grant funds or other revenues generated by, earned by, or distributed to an operator.*

This expanded definition opens up new revenue sources that can be used to offset farebox shortfalls. Applicable revenues include funds received through advertising, interest income, sale of surplus vehicles, and other such sources. While these funds are no longer limited to those generated by local taxes, they cannot be state or federal funds.

Another change affected the submittal deadline for the State Controller's Transit Operators Financial Transaction Report. Beginning with Fiscal Year 2016/17, the submittal deadline was changed from 110 days following the end of the fiscal year (typically October 18-20) to seven months following the end of the fiscal year (January 31). The original submittal deadline was in force during reporting for FY 2015/16, while the new deadline was utilized for FY 2016/17 forward.



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Exhibit 3.1 Transit Development Act Compliance Requirements

Compliance Element	Reference	Compliance	Comments
State Controller Reports submitted on time.	PUC 99243	In compliance	FY 2015/16: October 17, 2016 FY 2016/17: January 5, 2018 FY 2017/18: January 24, 2019
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 2015/16: February 2, 2017 FY 2016/17: February 20, 2018 FY 2017/18: February 22, 2019 <i>Assumes 90-day extension.</i>
Operator's terminal rated as satisfactory by CHP within the 13 months prior to each TDA claim.	PUC 99251 B	In compliance	April 20, 2015 August 29, 2016 September 14, 2017
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	
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 Town does receive Article 8(c) funds, it does not have alternative performance criteria.
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 2015/16: +11.90% FY 2016/17: +6.21% FY 2017/18: +18.58% In FY 2016/17, 21 days of winter service were not operated. As a result, the FY 2017/18 budget was higher than the prior year's. <i>Source: State Controller Reports, FY 2015 – FY 2017</i>
The operator's definitions of performance measures are consistent with the Public Utilities Code Section 99247.	PUC 99247	In compliance	As of FY 2017/18, the Town is using the TDA definition of FTE in its State Controller reporting.
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	

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Compliance Element	Reference	Compliance	Comments
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 2015/16: 18.61% FY 2016/17: 17.23% FY 2017/18: 15.59% <i>Source: TDA fiscal audits, FY 2016 – FY 2018</i>
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	Town employees are eligible for retirement benefits under CalPERS.
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	
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 capital purposes.	PUC 99314.6	In compliance	
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.	CCR 6634	In compliance	



Chapter 4

Prior Recommendations

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

The prior audit – completed in April 2016 by Michael Baker International for the three fiscal years ending June 30, 2015 – included three recommendations:

1. [Formalize and implement fare reconciliation procedures.](#)

Discussion: The prior audit noted with the transition of three contract operators during the course of the past three years, fare revenue handling and reconciliation procedures had not been consistent. As cash is used for bus fare as well as bus passes purchased on board, the prior auditor recommended the collection, counting, recording, and reconciliation process be well documented and agreed upon by both the Town and the transit contractor.

The contractor has the responsibility to collect, count, and retain all revenues from the farebox and report all revenues to the Town on a monthly basis with evidence of bank deposits. While this process appeared to be working, the auditor noted a mechanism should be in place for the Town to better monitor these transactions and verify the accurate fare recording including determining the amount of expected revenue using ridership by type from the trip sheets against actual revenue. Both the contractor and the Administrative Analyst II overseeing the transit service agreed to collaboratively work to document these procedures and provide greater oversight.

Progress: The Town’s reporting spreadsheets now include a fare reconciliation line item to address this recommendation.

Status: Implemented.

2. [Establish an on-time performance standard and include in routine performance monitoring.](#)

Discussion: As per the RFP and service contract, the contractor has the responsibility to conduct monthly on-time performance checks by service mode. The prior auditor noted that, although performance data are tracked for most indicators, on-time performance is not included in contractor reports. While the schedule adjustments implemented during the audit period have resulted in greater service efficiencies, weather and traffic conditions can impact on-time performance. Consequently, the prior audit recommended that the Town establish an on-time performance standard, even by season, to provide a measurable benchmark that can be monitored as part of the service provision.



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Progress: Monthly performance reports include data regarding the number of trips that were more than 10 minutes late for both fixed-route and Dial-A-Ride.

Status: Implemented.

3. [Break out operating cost and fare revenue data for each mode on the internal performance data spreadsheet.](#)

Discussion: The prior auditor noted the Town, working in concert with the contract operator, has made steady improvements in how performance data are reported and tracked. Vehicle operations data were recorded and tracked on a spreadsheet. The spreadsheet utilized by Truckee Transit was divided into 10 reporting sections with data tracked monthly with year-end totals. However, the cost and revenue data were not broken out separately by fixed route and Dial-A-Ride. It was suggested that the Town work with the contractor to provide a breakdown of operations cost and fare revenue for fixed route and Dial-A-Ride that enables a higher level of review for cost efficiencies and service productivity indicators. Given the distinct service types, the prior auditor recommended this level of data be standardized in monthly and annual reports provided to the Town Council and NCTC.

Progress: Through FY 2016/17, the Town budget broke out the costs for fixed-route and Dial-A-Ride services in separate accounts. However, beginning in FY 2017/18, the budget instead included an account for local transit (including both fixed-route and Dial-A-Ride) and one for regional transit. Within the accounts, there are separate line items for each service type. However, revenue and cost are not broken down by mode in the monthly internal performance data spreadsheet.

The internal performance data spreadsheet cited in this prior recommendation is provided by the contractor. The costs included therein are the contractor's cost (actual) and "all other (personnel, fuel, maintenance, supplies)" (based on annual budget divided equally throughout the year). Given this second line item is an estimated cost, were the contractor to attempt to break down the total cost by mode, it could only do so with its own costs as the Town's costs are estimated. In addition, the actual cost of maintenance, repairs, and fuel is not reconciled until the end of the fiscal year.

Given the Town does maintain this information on an annual basis within its accounting system, and the excessive administrative burden required to maintain this information on a monthly basis, we consider portions of this recommendation to be implemented and other portions to be no longer relevant.

Status: Implemented/no longer relevant.



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 Town of Truckee to the State Controller and Federal Transit Administration specific to the audit period. Submissions to these entities were included within the State Controller's Transit Operators Financial Transactions Report (TOR) and the National Transit Database (NTD) report, respectively.

Exhibit 5.1 provides a comparison between performance data reported within the TOR and NTD reports for the current audit period (ending FY 2015/16 through FY 2017/18) and the data reported via monthly performance reports and TDA fiscal audits. Performance data is generally consistent throughout the audit period, with variances no greater than 1.5 percent.

- **Operating Cost:** Operating cost was reported inconsistently among the three entities. In FY 2015/16, cost reported on the TDA fiscal audit was 10.5 percent greater than that reported to the NTD and 4.1 percent lower than that reported to the State Controller. A similar pattern was observed in FY 2016/17. The cause of the differences is unclear.
- **Fare revenue:** Fare revenue and private contributions are reported as a single line item in the TDA fiscal audits and are separate in the State Controller Reports. A change to the report format in FY 2017/18 resulted in the private contributions being reported as Other Operating Revenues rather than Special Transit Fares. On the NTD report, fare revenue is reported under Directly Generated Funds, while the private contributions are reported under Contract Revenues. This data is generally reported consistently, with variances due to the line item categories of each individual report.



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Exhibit 5.1 Data Reporting Consistency

Performance Measure	System-Wide		
	FY 2015/16	FY 2016/17	FY 2017/18
Operating Cost (Actual \$)			
<i>TDA fiscal audit</i>	933,674	971,009	1,085,903
<i>National Transit Database</i>	845,252	817,628	843,567
<i>State Controller Report</i>	973,545	961,109	1,085,779
Fare Revenue (Actual \$)			
<i>TDA fiscal audit</i>	173,774	167,339	234,789
<i>National Transit Database</i>	35,023	29,003	28,848
<i>State Controller Report</i>	173,774	167,335	30,413
Vehicle Service Hours (VSH)			
<i>Monthly Performance Reports</i>	6,866	6,330	6,105
<i>National Transit Database</i>	6,974	6,330	6,105
<i>State Controller Report</i>	6,974	6,331	6,105
Vehicle Service Miles (VSM)			
<i>Monthly Performance Reports</i>	110,298	98,166	100,743
<i>National Transit Database</i>	110,312	98,166	100,443
<i>State Controller Report</i>	110,312	98,166	100,443
Passengers			
<i>Monthly Performance Reports</i>	22,201	18,111	19,118
<i>National Transit Database</i>	22,201	18,111	19,118
<i>State Controller Report</i>	22,201	18,111	19,118
Full-Time Equivalent Employees			
<i>State Controller Report</i>	11	11	25



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 audit team 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) – excludes the following:

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.

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- Cost in the depreciation and amortization expense object class adopted by the State Controller pursuant to PUC Section 99243,
- 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.² 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. (Fare revenue does not include additional local revenues that can be used to supplement the farebox recovery ratio.)

² A vehicle is considered to be in revenue service despite a no-show or late cancellation if the vehicle remains available for passenger use.

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TDA Required Indicators

To calculate the TDA indicators for the Town of Truckee, the following sources were employed:

- Operating Cost was not independently calculated as part of this audit. Operating Cost data were obtained via TDA fiscal audits for each fiscal year covered by this audit. Operating Cost from the reports was compared against that reported to the State Controller and NTD and was determined 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 TDA fiscal audits for each fiscal year covered by this audit. Fare revenue from the reports is consistent with TDA guidelines.
- Vehicle Service Hours (VSH) data were obtained via State Controller Reports for each fiscal year covered by this audit. Data from these reports were then compared with information included within the Town's monthly performance data summary reports. The Town'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. Data from these reports were then compared with information included within the Town's monthly performance data summary reports. This methodology is consistent with PUC guidelines.
- Unlinked trip data were obtained via State Controller reports for each fiscal year covered by this audit. Data from these reports were then compared with information included within the Town's monthly performance data summary reports. The Town's calculation methodology is consistent with PUC guidelines.
- Full-Time Equivalent (FTE) methodology was provided by the consultant responsible for preparation of the Town's State Controller Report and as of FY 2017/18 is consistent with the TDA definition (hours worked divided by 2,000).

System Performance Trends

Operating cost saw a net increase of 49.1 percent between FY 2012/13 and FY 2017/18. The most significant increases took place during the audit period, where operating cost had a net increase of 28.1 percent between FY 2014/15 and FY 2017/18. Fare revenue fluctuated modestly during the audit period, with the majority of revenue coming from private contributions rather than passenger fares. Private contributions made up approximately 81 to 83 percent of the fare revenue in FY 2016/17.

Vehicle Service Hours (VSH) has steadily decreased since FY 2013/14, resulting in an 18 percent decline overall. The greatest decline occurred in FY 2016/17, which experienced a 9.2 percent drop over the prior year. Vehicle Service Miles (VSM) has fluctuated across the six-year period, though there was only an 1.3 percent net decrease between FY 2012/13 and FY 2017/18. VSM peaked in FY 2013/14; FY 2016/17 saw the lowest number of revenue miles. Ridership saw a net decline of 21.3 percent between FY 2012/13 and FY 2017/18. However, this period was characterized by increases in FY 2014/15 and FY 2017/18.

Cost-related performance indicators increased throughout the audit period, while passenger-related indicators declined in FY 2016/17 and improved in FY 2017/18.



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Exhibit 6.1 System Performance Indicators

Performance Measure	System-wide					
	FY 2012/13	FY 2013/14	FY 2014/15	FY 2015/16	FY 2016/17	FY 2017/18
Operating Cost (Actual \$)	\$728,221	\$789,305	\$847,773	\$972,545	\$961,109	\$1,085,779
<i>Annual Change</i>		8.4%	7.4%	14.7%	-1.2%	13.0%
Fare Revenue (Actual \$)	\$162,876	\$153,098	\$168,467	\$173,774	\$167,335	\$169,234
<i>Annual Change</i>		-6.0%	10.0%	3.2%	-3.7%	1.1%
Vehicle Service Hours (VSH)	6,502	7,442	7,148	6,974	6,331	6,105
<i>Annual Change</i>		14.5%	-4.0%	-2.4%	-9.2%	-3.6%
Vehicle Service Miles (VSM)	102,069	116,766	116,094	110,312	98,166	100,743
<i>Annual Change</i>		14.4%	-0.6%	-5.0%	-11.0%	2.6%
Passengers	24,295	21,869	25,051	22,201	18,111	19,118
<i>Annual Change</i>		-10.0%	14.6%	-11.4%	-18.4%	5.6%
Employees	6	5	11	11	11	25
<i>Annual Change</i>		-16.7%	120.0%	0.0%	0.0%	127.3%
Performance Indicators						
Operating Cost/VSH (Actual \$)	\$112.00	\$106.06	\$118.60	\$139.45	\$151.81	\$177.85
<i>Annual Change</i>		-5.3%	11.8%	17.6%	8.9%	17.2%
Operating Cost/Passenger (Actual)	\$29.97	\$36.09	\$33.84	\$43.81	\$53.07	\$56.79
<i>Annual Change</i>		20.4%	-6.2%	29.4%	21.1%	7.0%
Passengers/VSH	3.74	2.94	3.50	3.18	2.86	3.13
<i>Annual Change</i>		-21.4%	19.3%	-9.2%	-10.1%	9.5%
Passengers/VSM	0.24	0.19	0.22	0.20	0.18	0.19
<i>Annual Change</i>		-21.3%	15.2%	-6.7%	-8.3%	2.9%
Farebox Recovery	22.4%	19.4%	19.9%	17.9%	17.4%	15.6%
<i>Annual Change</i>		-13.3%	2.4%	-10.1%	-2.6%	-10.5%
Hours/Employee	1083.7	1488.4	649.8	634.0	575.5	244.2
<i>Annual Change</i>		37.3%	-56.3%	-2.4%	-9.2%	-57.6%
TDA Non-Required Indicators						
Operating Cost/VSM	\$7.13	\$6.76	\$7.30	\$8.82	\$9.79	\$10.78
<i>Annual Change</i>		-5.3%	8.0%	20.7%	11.1%	10.1%
VSM/VSH	15.70	15.69	16.24	15.82	15.51	16.50
<i>Annual Change</i>		-0.1%	3.5%	-2.6%	-2.0%	6.4%
Fare/Passenger	\$6.70	\$7.00	\$6.72	\$7.83	\$9.24	\$8.85
<i>Annual Change</i>		4.4%	-3.9%	16.4%	18.0%	-4.2%

Sources: FY 2012/13 – FY 2014/15 data from prior Triennial Performance Audit.
FY 2015/16 – FY 2017/18 data from State Controller Reports.

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Exhibit 6.2 System Ridership

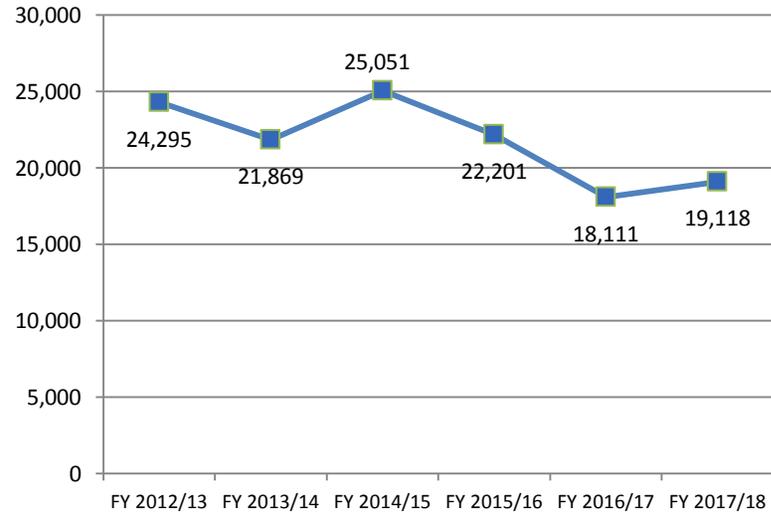


Exhibit 6.3 System Operating Cost/VSH

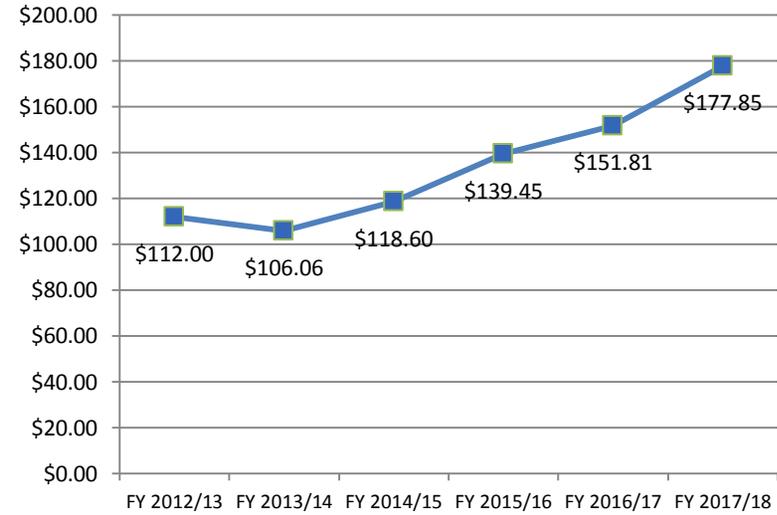


Exhibit 6.4 System Operating Cost/VSM

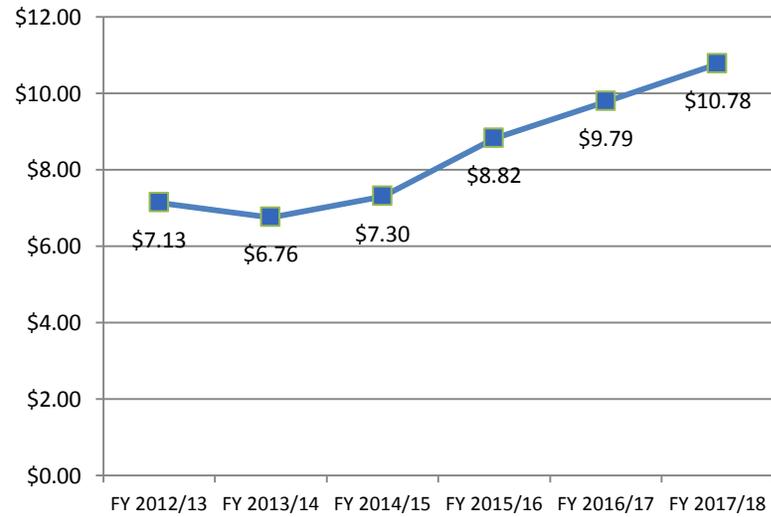
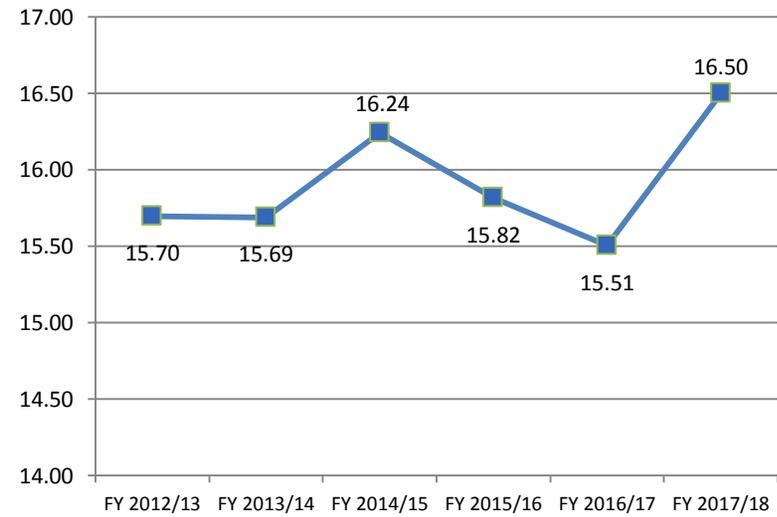


Exhibit 6.5 System VSM/VSH



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Exhibit 6.6 System Operating Cost/Passenger

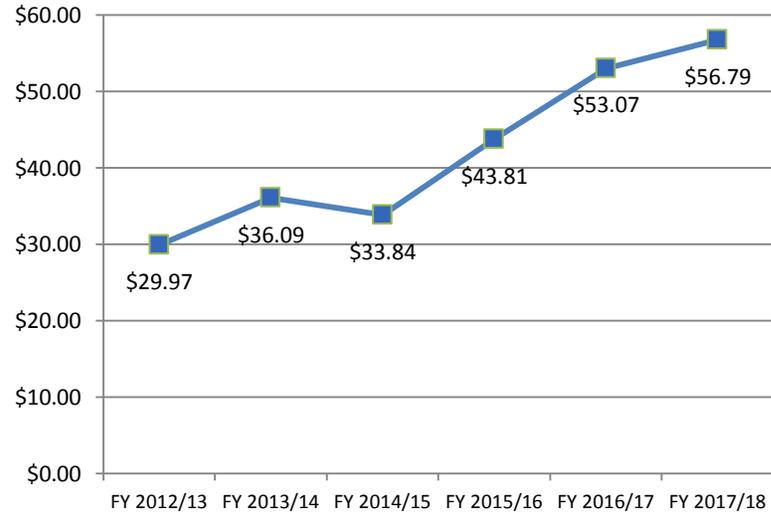


Exhibit 6.7 System Passengers/VSH

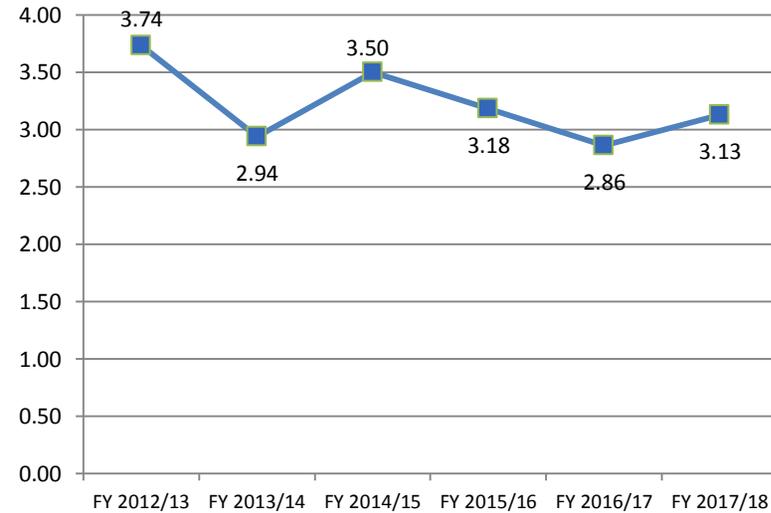


Exhibit 6.8 System Passengers/VSM

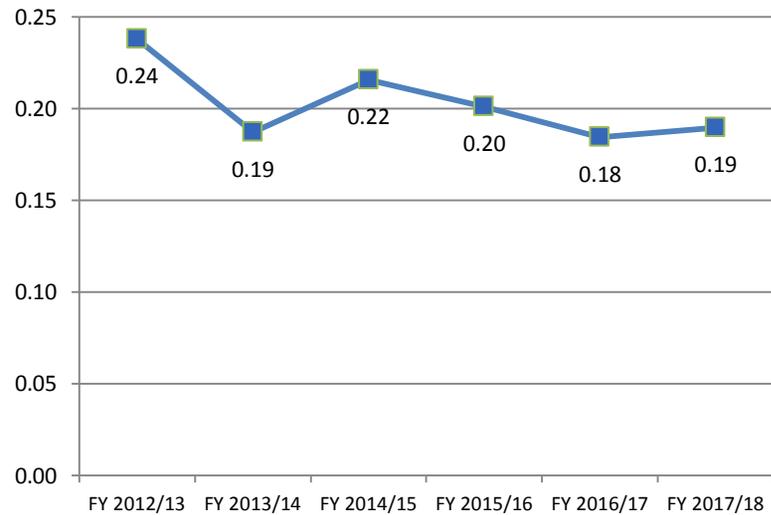
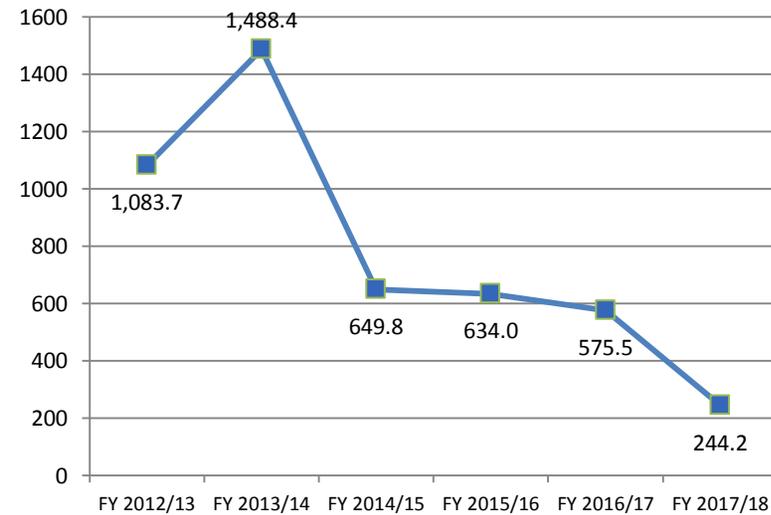


Exhibit 6.9 System VSH/FTE



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Exhibit 6.10 System Farebox Recovery

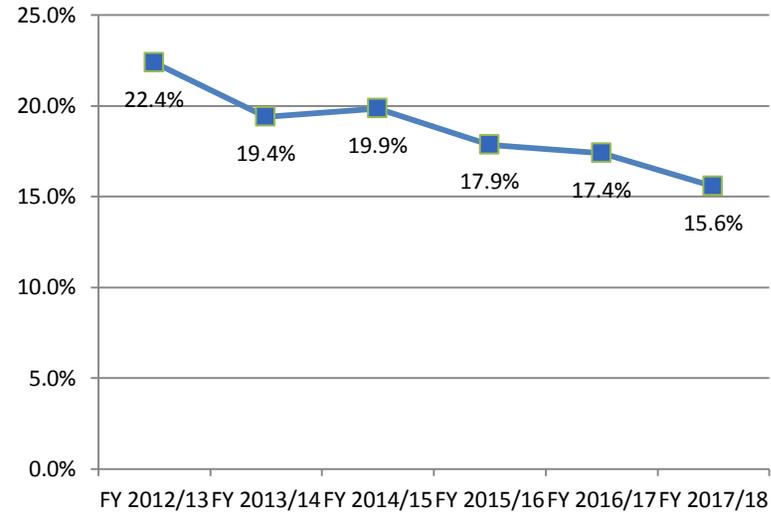
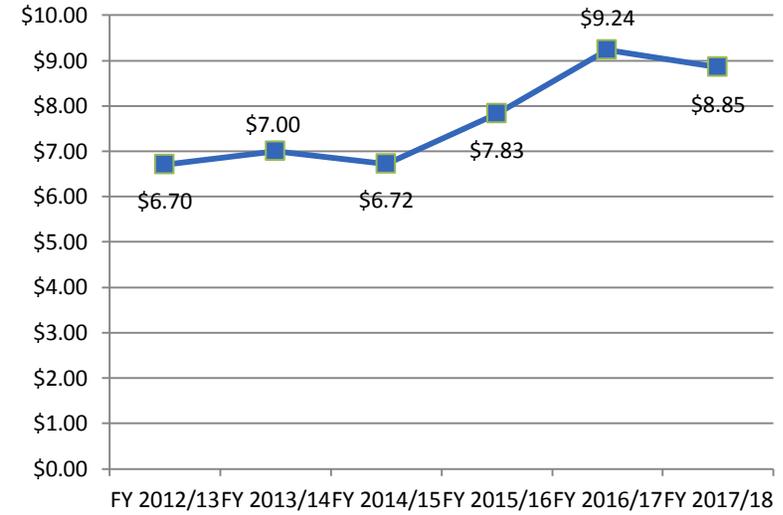


Exhibit 6.11 System Fare/Passenger



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Fixed-Route Service

Fixed-route Vehicle Service Hours (VSH) increased in FY 2013/14 and FY 2014/15, but decreased during two of the three audit years. Overall there was a net 18 percent increase in VSH. Vehicle Service Miles (VSM) experienced a similar pattern, with a net 19.8 percent increase across the six-year period. Ridership saw a significant increase in FY 2014/15, followed by notable decreases the following two years. Despite an increase in FY 2017/18, ridership experienced a net decrease of 12.3 percent between FY 2012/13 and FY 2017/18.

Exhibit 6.12 Fixed-Route Performance Indicators

Performance Measure	Fixed-Route					
	FY 2012/13	FY 2013/14	FY 2014/15	FY 2015/16	FY 2016/17	FY 2017/18
Vehicle Service Hours (VSH)	2,892	3,458	3,615	3,463	3,310	3,412
<i>Annual Change</i>		19.6%	4.5%	-4.2%	-4.4%	3.1%
Vehicle Service Miles (VSM)	53,095	68,554	68,788	64,694	59,617	63,617
<i>Annual Change</i>		29.1%	0.3%	-6.0%	-7.8%	6.7%
Passengers	14,725	14,381	18,444	14,613	12,160	12,920
<i>Annual Change</i>		-2.3%	28.3%	-20.8%	-16.8%	6.3%
Employees	3	2	8	7	7	13
<i>Annual Change</i>		-33.3%	300.0%	-12.5%	0.0%	85.7%
Performance Indicators						
Passengers/VSH	5.09	4.16	5.10	4.22	3.67	3.79
<i>Annual Change</i>		-18.3%	22.7%	-17.3%	-12.9%	3.1%
Passengers/VSM	0.28	0.21	0.27	0.23	0.20	0.20
<i>Annual Change</i>		-24.4%	27.8%	-15.8%	-9.7%	-0.4%
Hours/Employee	964.0	1729.0	451.9	494.7	472.9	262.5
<i>Annual Change</i>		79.4%	-73.9%	9.5%	-4.4%	-44.5%
TDA Non-Required Indicators						
VSM/VSH	18.36	19.82	19.03	18.68	18.01	18.65
<i>Annual Change</i>		8.0%	-4.0%	-1.8%	-3.6%	3.5%

Sources: FY 2012/13 – FY 2014/15 data from prior Triennial Performance Audit.
FY 2015/16 – FY 2017/18 data from State Controller Reports.

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Exhibit 6.13 Fixed-Route Ridership

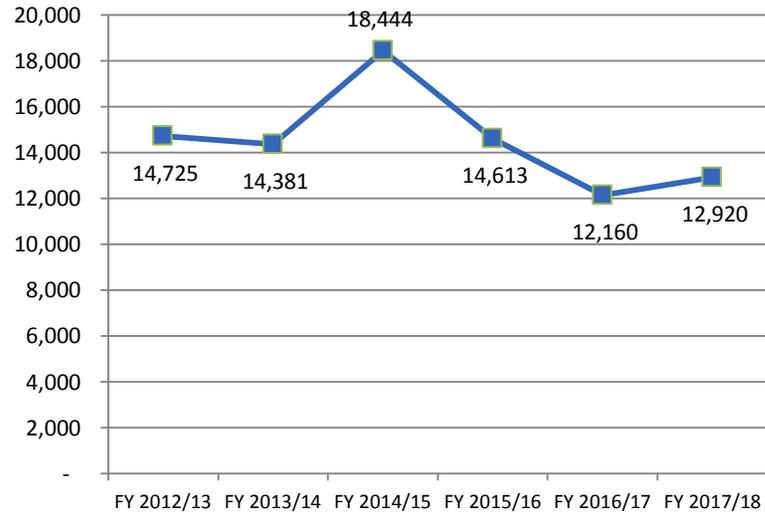


Exhibit 6.14 Fixed-Route VSM/VSH

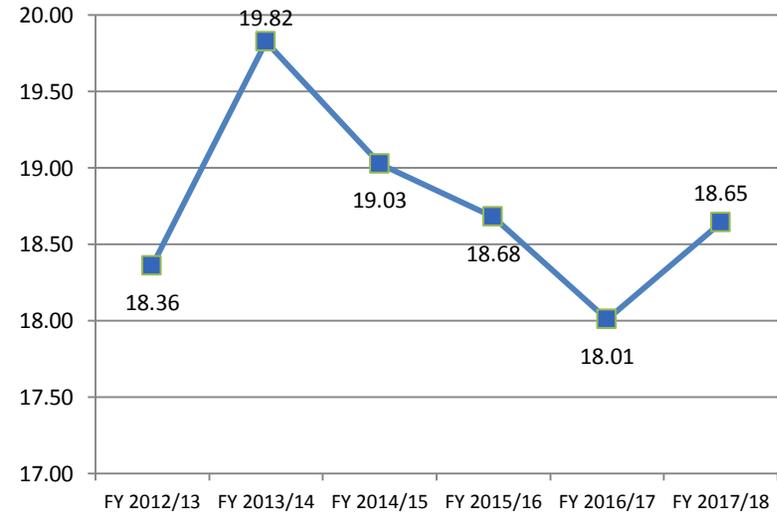


Exhibit 6.15 Fixed-Route Passengers/VSH

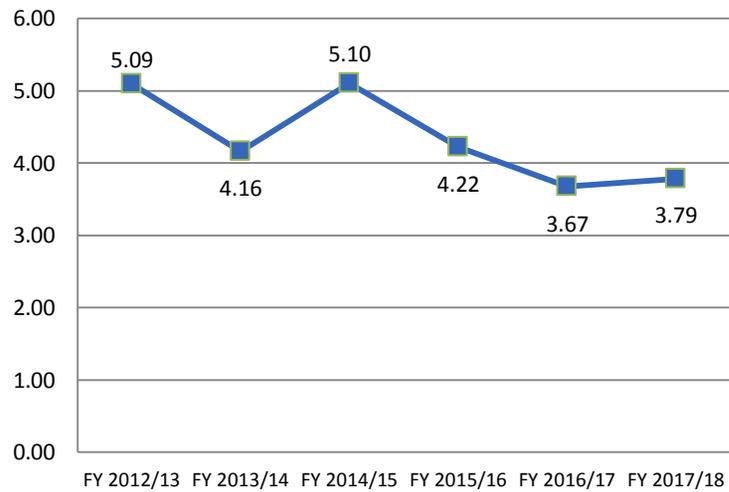
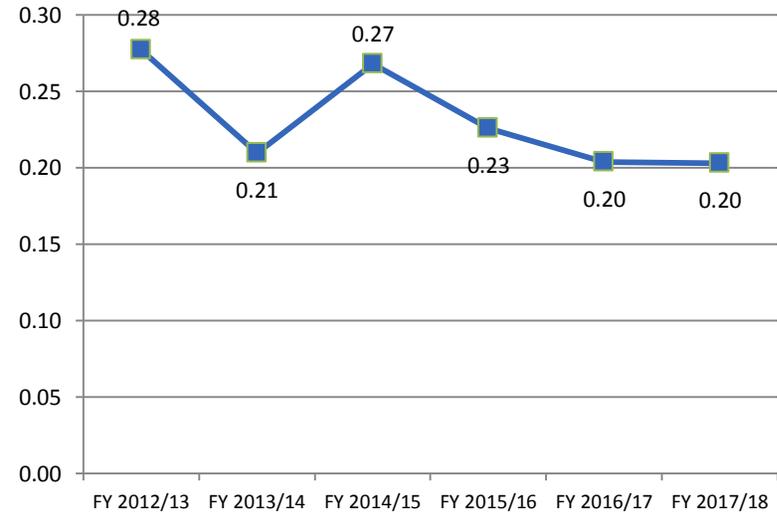


Exhibit 6.16 Fixed-Route Passengers/VSM

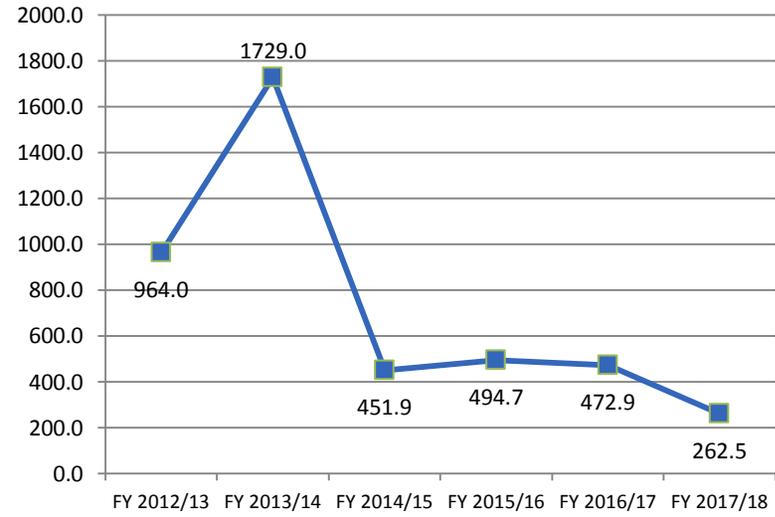


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Exhibit 6.17 Fixed-Route VSH/FTE



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Demand-Response Service

Demand-response Vehicle Service Hours (VSH) increased in FY 2013/14, but decreased through FY 2017/18. Overall there was a net 25.4 percent decrease in VSH. Vehicle Service Miles (VSM) decreased each year, a 24.2 percent decrease across the six-year period. Ridership was characterized by fluctuations from year-to-year. Despite increases in FY 2015/16 and FY 2017/18, ridership experienced a net decrease of 35.2 percent between FY 2012/13 and FY 2017/18.

Exhibit 6.18 Demand-Response Performance Indicators

Performance Measure	Demand-Response					
	FY 2012/13	FY 2013/14	FY 2014/15	FY 2015/16	FY 2016/17	FY 2017/18
Vehicle Service Hours (VSH)	3,610	3,984	3,533	3,511	3,021	2,693
<i>Annual Change</i>		10.4%	-11.3%	-0.6%	-14.0%	-10.9%
Vehicle Service Miles (VSM)	48,974	48,212	47,306	45,618	38,549	37,126
<i>Annual Change</i>		-1.6%	-1.9%	-3.6%	-15.5%	-3.7%
Passengers	9,570	7,488	6,607	7,588	5,951	6,198
<i>Annual Change</i>		-21.8%	-11.8%	14.8%	-21.6%	4.2%
Employees	3	3	3	4	4	12
<i>Annual Change</i>		0.0%	0.0%	33.3%	0.0%	200.0%
Performance Indicators						
Passengers/VSH	2.65	1.88	1.87	2.16	1.97	2.30
<i>Annual Change</i>		-29.1%	-0.5%	15.6%	-8.9%	16.8%
Passengers/VSM	0.20	0.16	0.14	0.17	0.15	0.17
<i>Annual Change</i>		-20.5%	-10.1%	19.1%	-7.2%	8.1%
Hours/Employee	1203.3	1328.0	1177.7	877.8	755.3	224.4
<i>Annual Change</i>		10.4%	-11.3%	-25.5%	-14.0%	-70.3%
TDA Non-Required Indicators						
VSM/VSH	13.57	12.10	13.39	12.99	12.76	13.79
<i>Annual Change</i>		-10.8%	10.6%	-3.0%	-1.8%	8.0%

Sources: FY 2012/13 – FY 2014/15 data from prior Triennial Performance Audit.
FY 2015/16 – FY 2017/18 data from State Controller Reports.

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Exhibit 6.19 Demand-Response Ridership

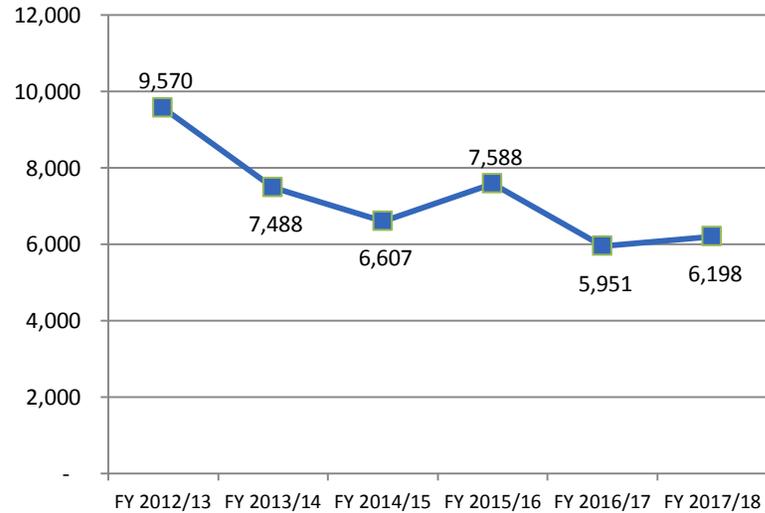


Exhibit 6.20 Demand-Response VSM/VSH

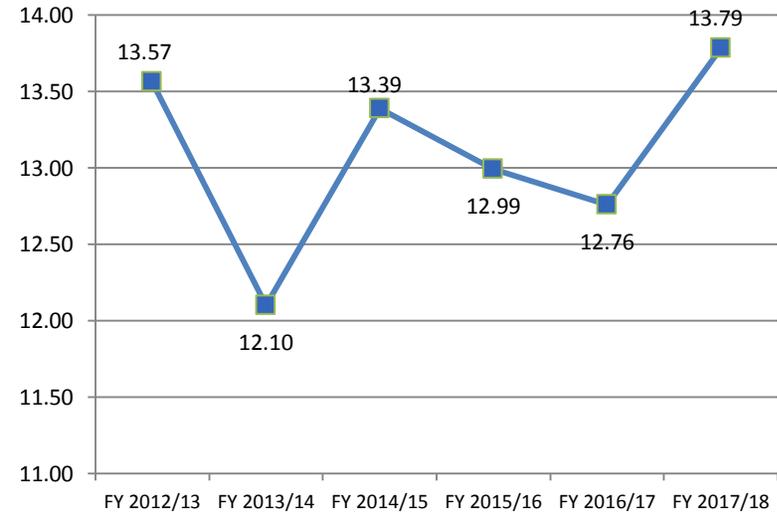


Exhibit 6.21 Demand-Response Passengers/VSH

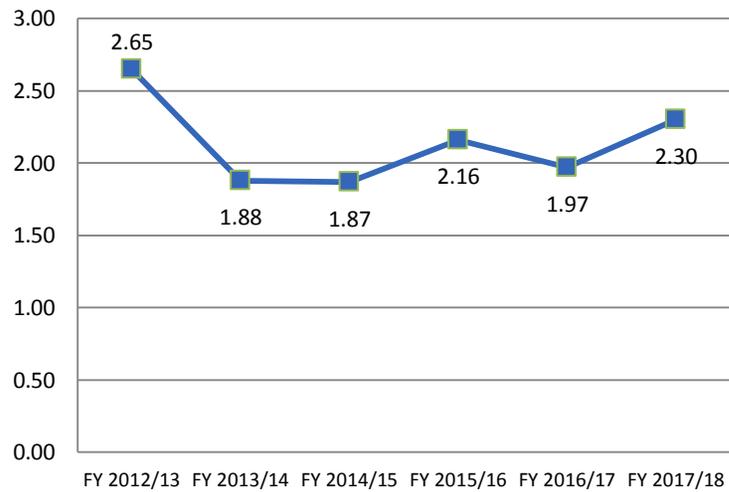
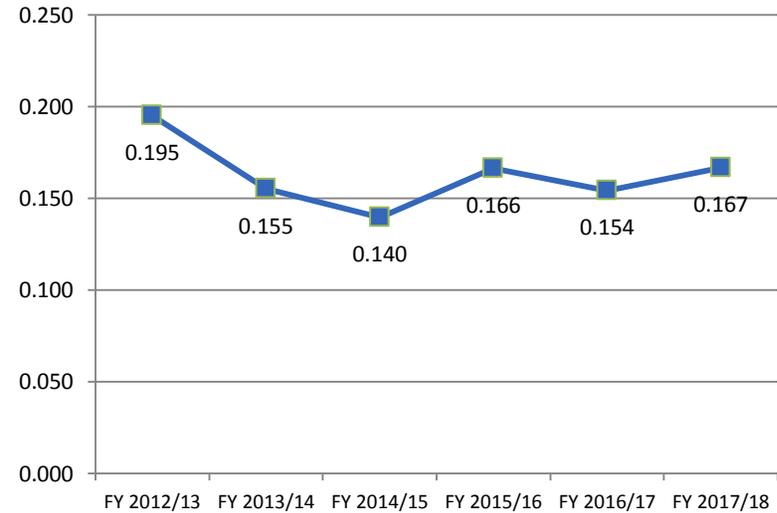


Exhibit 6.22 Demand-Response Passengers/VSM

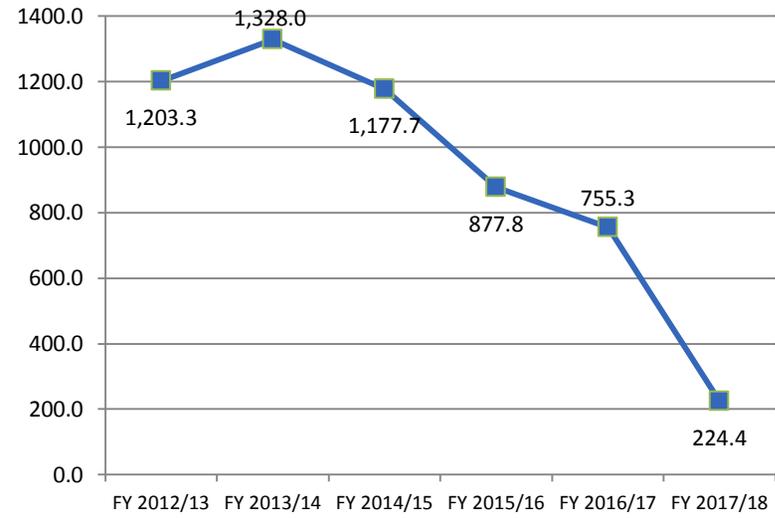


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Exhibit 6.23 Demand-Response VSH/FTE



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Chapter 7 Functional Review

A functional review of the Town of Truckee’s public transit program is intended to assess the effectiveness and efficiency of the operator. Following a general summary of the Town’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 Town of Truckee through its transit program:

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

Service Overview

The Town of Truckee operates Tahoe Truckee Area Regional Transit, a fixed-route service varying by season. The service operates during the winter season in Henness Flats, downtown Truckee, Donner Lake, Boreal, Sugar Bowl, Donner Ski Ranch, and Soda Springs ski resorts. During the non-winter season, service operates within the Recreation Center, downtown Truckee, Gateway Shopping Center, Crossroads Shopping Center, Donner State Park, and the west end of Conner Lake. Winter season service is available every day from 6:05 a.m. through 6:05 p.m., while non-winter season service is available Monday through Saturday from 9:05 a.m. through 5:05 p.m.

The Town of Truckee also operates the Truckee Dial-A-Ride service available to the general public with priority given to seniors and persons with disabilities. Service is available year-round, weekdays from 8:00 a.m. through 5:00 p.m. and weekends from 9:00 a.m. through 5:00 p.m. Requests for service require a minimum one-day advance notice prior to pick up. Same day service is not provided.

Exhibit 7.1 Fare Structure (during audit period)

	Adult	Senior/ Disabled	Child Under 12
Fixed-route			
One-way	\$2.50	\$1.00	\$1.50
Day pass	\$5.00	\$2.00	\$3.00
10-ride punch pass	\$25.00	\$10.00	\$15.00
Dial-A-Ride			
One-way	\$6.00	\$2.00	\$2.00
10-ride punch pass	\$60.00	\$20.00	\$20.00

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Exhibit 7.2 Current Fare Structure (effective July 1, 2018)

Fare Category	Dial-A-Ride	Fixed-Route
General	\$6.00	Free
Senior/Disabled/Youth	\$2.00	Free
ADA Certified	Free	Free
Children under 12	\$2.00	Free
Children age 5 and under	Free	Free

General Management and Organization

Town staff meet at least monthly with its transit operations contractor, Paratransit Services. Management regularly receives, reviews, and acts appropriately upon performance and financial information. Frequent management changes on the part of the contractor have presented challenges for Town transit management staff, who have had to take a greater role in addressing major problems or issues that would ordinarily be handled by the contractor. The Town owns and maintains the buses, but Paratransit Services provides drivers and dispatchers and carries the insurance. Accident repair through Paratransit Services' insurance has been challenging, and requires more management than the Town desires. Another significant challenge has been frequent contractor turnover. Driver and supervisor positions are often recruited away, while there is a lot of experience/knowledge needed in position such as operating around major weather events. Currently Paratransit Services' Director of Regional Operations is serving as General Manager. Given this turnover, Town staff has daily contact with the contractor. The Administrative Analyst gets reports through NOAA regarding weather, and regularly updates the contractor. When there are major storms, getting international resort employees back to housing areas on the Summit is a top priority. Understanding these operational considerations can be a significant challenge for an inexperienced general manager.

For many years El Camino Trailways provided the contracted service, then Gold Country Telecare, which left abruptly. The Town entered into an emergency contract with Paratransit Services, then later awarded the contract to them through a competitive procurement. The current contract (for two years with three one-year extensions) ends in June 2020, and will be put out to bid in early 2020.

The program is structured and staffed appropriately for the current service. However, if the Town moves forward with the changes it wishes to implement, a dedicated town employee will be needed. The Administrative Analyst II is approximately 80 percent dedicated to transit. There is also a .25 FTE employee through the Town Clerk's office that provides administrative support to transit. The Administrative Analyst II used to be under the Town Manager, but now reports to the Public Works Director. She was originally hired in 2005 to roll-out a downtown parking district, but became responsible for transit, special events, and parking when the department was reorganized.

The Town Council is the managing entity for transit. There is no citizens' committee for transit. There was a Town Council member that formerly sat on the NCTC Board. A project advisory committee (PAC) is created for specific projects. Staff report to the Town Council at least once a year, more often for specific projects.

NCTC is currently conducting a transit funding equity study with the Town and Nevada County. The Town Council has not expressed interest in a particular functional area, and has been welcoming of changes and improvements.

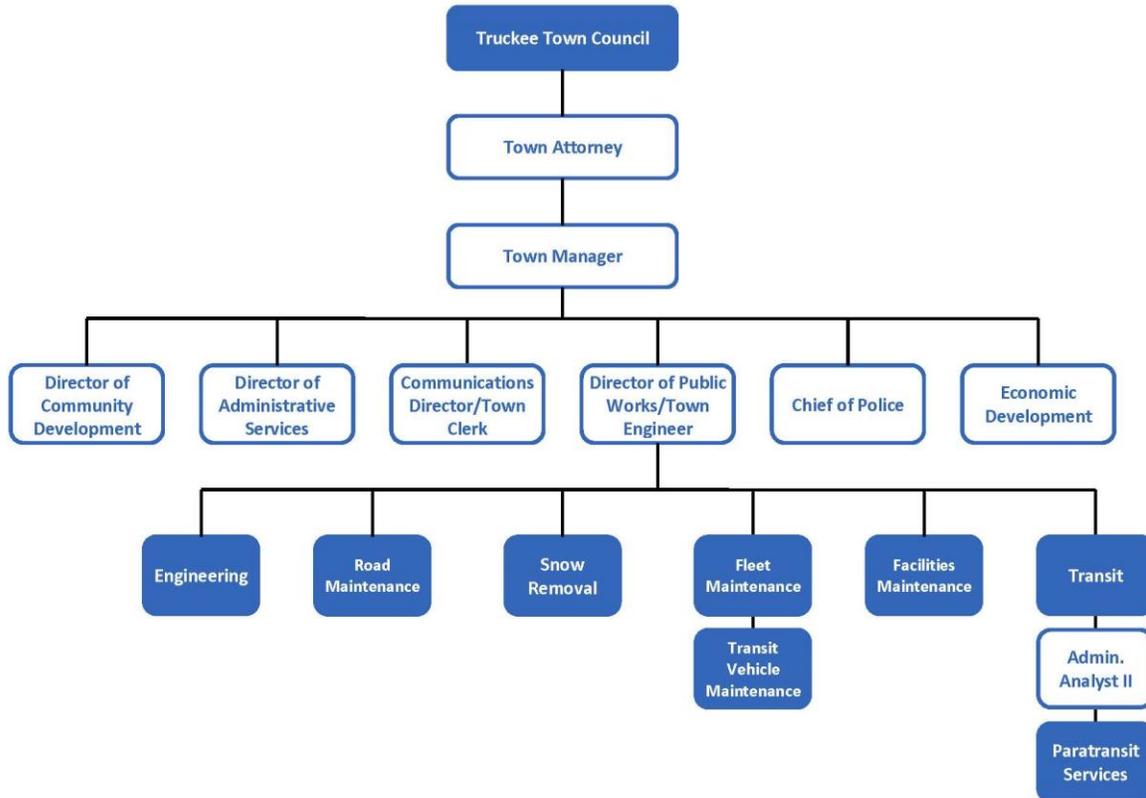
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The Town reports quarterly to the NCTC Board and attends other Board meetings as needed. In winter, staff typically attends remotely. The Town receives great support from NCTC, which does a lot with a little. The Town has an effective and positive relationship with the FTA. A consultant has been assisting with grant administration, helped with feasibility study grant, and is doing some reporting to Caltrans.

Exhibit 7.3 Organizational Chart



Service Planning

NCTC provides planning through the SRTP/TDP coordinated plan update. The Town conducted its own Long Range Transit Plan (prepared by a consultant).

Public involvement and outreach is done for service changes. The SRTP had community survey and rider survey components. The Truckee North Tahoe Transportation Management Association (TMA) does all the marketing. They often collect information and submit to the Town. A lot of feedback is typically received from the community. Onboard passenger surveys are common for special shuttles such as for community events.

Scheduling, Dispatch, and Operations

Drivers are assigned to routes based on seniority and availability, and are periodically rotated between routes. All drivers receive the same training, including Customer Service and ADAPTS. Drivers are assigned to either fixed-route or Dial-A-Ride in a given shift. Some shifts are built with part-time and on-call components and assigned to drivers that have elected to be part-time or on-call employees. For the

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non-winter schedule, approximately 50 percent of drivers are part-time. During the three-month winter schedule, most drivers are seasonal full-time. The workforce is not represented.

Dispatch faxes over drivers' pre- and post-trip inspections to maintenance on a daily basis. Any urgent concerns are addressed by phone or email. Larger buses are designated for fixed-route and smaller buses for Dial-A-Ride. Easy Rides software is used for dispatching.

Beginning in FY 2018/19, the Town stopped collecting fares on its fixed-route service. The only fares collected are for Dial-A-Ride customers who are not ADA-eligible. Vehicles are equipped with Diamond manual fareboxes. Drivers do not have access to the fares; the manager and dispatcher on duty remove the cash from the farebox. The money is placed in an envelope and reconciled to the Dial-A-Ride computer records. Fares are counted in a locked room by a two-person team. Deposit slips are completed and the deposit is placed in the safe until it is ready to be deposited. Deposits are placed in a bank bag and placed in the night deposit if the bank is not open. There is an appropriate level of security for the amount of fares collected.

Personnel Management and Training

The transit program is fully staffed with three full-time, 2 part-time, and one seasonal full-time employees.

It has been a challenge to recruit sufficient drivers to meet the program's needs. The local cost of living is high, and competition among similar employers is high. The most success is usually with semi-retired individuals with pensions who want to work. Recruiting is done through local job boards, Craigslist, newspaper advertisements, the Paratransit Services website, and CalJOBS. Approximately half of new recruits are fully certified while the other half are totally new. One recent recruit had been a long-distance trucker with road experience but no passenger experience. A core group of employees provides non-winter service while additional staff are hired for the winter season.

Individual Paratransit Services' managers use their discretion as to how to motivate employees. Every community has its own character. Current Truckee employees appear to be interested in winter sports and outdoor activities, and prior general managers have used such activities to motivate employees. While the actual turnover rate is unknown, there are several long-term employees. Full-time staff qualify for a full benefits package, while part-time staff receive only state-mandated sick leave.

Safety meetings are held every month. This can be difficult to do in winter, so hours are increased before the season starts. Vehicles are equipped with safety equipment including fire extinguishers, first aid kits, and a blood-borne pathogen kit. Fixed-route buses also have bike racks.

Administration

Transit budgeting is done annually by the Administrative Analyst starting in January and gets wrapped into the Town's overall budget. The Town has appropriate data processing equipment and software. The preliminary budget is prepared in Excel, then rolled in to the Town's New World accounting program. New World will eventually be used for all budgeting.



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The Administrative Analyst does the bulk of the grant writing and management (5310, 5311, 5339, NSAQMD, CalOES, PTMISEA). The Town's consultant handles preparation and reporting for specialty grants.

Risk management is handled through the Town's Administrative Services department under the Financial Director. The Town is a member of the Public Agency Risk Sharing Authority of California (PARSAC), while transit insurance is through the California Transit Indemnity Pool (CalTIP).

The train depot, which is owned by the Town, is currently the transit hub. A feasibility study is underway for a new transit facility. The depot is beyond capacity at certain times of the day, as it is used by Amtrak, Regional TART, Truckee TART, and Greyhound, as well as tour buses and RVs. Buses often "hang over" into the travel lanes during these times. The Long Range Transit Plan will require more buses, greater frequency, and funding to implement the desired changes.

The depot and shelters are maintained by the Town's facilities division. Shelters are cleaned weekly, more often if a problem arises. There is an issue with homeless persons trying to occupy the shelters during the summer. The Town has secured CalOES funding to test roll-up doors at key locations to prevent such activity.

Payroll is biweekly with a direct deposit option. Timeclocks and physical timecards are used. Payroll is filed both physically and electronically due to weather. The payroll is handled by the contractor for the driver and dispatcher staff, with the general manager reviewing all timesheets. The contractor deducts fare revenue from its monthly invoices.

Recent planning efforts (SRTP and LRTP) both recommended the Town go to a fare-free service. Fare revenues were very low historically, with much of the Town's farebox recovery made up of partner contributions. The Town wanted to implement the fare-free policy before introducing additional services. Transit has seen a 60-percent increase in ridership so far in FY 2018/19, since the Town introduced its fare-free policy.

The Town has clear, established policies with respect to accounting and procurement. Procurement practices conform to FTA and State or local requirements. The Town has considered undertaking a joint procurement with the County's paratransit program.

Marketing and Public Relations

All marketing efforts are through the Truckee North Tahoe Transportation Management Association (TMA). The Town's annual budget allocates \$12,500 for marketing and \$5,000 for on-call consulting. Four different schedules are produced annually. They are combined with Regional TART in a single brochure.

The transit program works with resorts as well as special education programs at schools with adult students. Dial-A-Ride will pick up at a bus stop off school property and take them to their jobs.

Three years ago, the Town sponsored special event shuttles for its Truckee Thursday event due to the construction of a new streetscape in the downtown area, which eliminated parking. The Town ran special event shuttles from the neighborhoods to downtown, providing 14,000 trips across 12



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Thursdays. This exposed many residents and visitors to public transit and was extremely popular. The Town also does a shuttle between Christmas and New Year's Day between the resorts and neighborhoods into downtown. There is a great deal of support from the private sector. The Town's General Fund funds a portion of the event shuttles, while resorts and other private entities provide a lot of support as well.

The operations contractor receives customer service calls and documents them in a spreadsheet. Complaints are taken by the dispatcher and forwarded to the general manager, who investigates and sends them to the Town's Administrative Analyst. After review, a copy is kept then logged. Action is taken as warranted.

The Town uses NextBus, as does neighboring Placer County, which operates Regional TART. The program went live in September 2018. Bugs are being worked out, and staff are still being trained to log on and off and ensure GPS equipment is working. This is especially helpful in the winter.

Maintenance

The Town owns and maintains all transit vehicles. Maintenance is conducted at the Town's Corporation Yard. Maintenance coordinates with dispatch regarding daily vehicle availability via a "transit dispatch" email. There are no dedicated maintenance bays or mechanics. The operations contractor is responsible for washing and fueling the vehicles.

The Town's maintenance facility features a secured parts room. All mechanics have access to parts; there is no storekeeper. Body work, major components, and warranty work are outsourced. The Town handles minor repairs on its Braun wheelchair lifts.

Exhibit 7.4 Fleet Inventory

Vehicle #	Year	Make	Model	PAX	WC	Mileage	Mode
924	2009	Chevrolet	AeroElite	11	2	172,704	Backup
925	2016	Chevrolet	Starcraft	12	2	27,163	DAR
926	2016	Chevrolet	Starcraft	12	2	26,680	DAR
927	2016	Ford El Dorado	AeroElite 320	24	2	34,301	Fixed-route
928	2016	Ford El Dorado	AeroElite 320	24	2	32,999	Fixed-route
929	2017	Ford El Dorado	AeroElite 320	16	2	22,333	Fixed-route & DAR

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Town of Truckee, TART bus passenger side.



Town of Truckee, TART bus driver side.



Town of Truckee, TART bus front.



Town of Truckee, bus shelter.



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Town of Truckee, Transit Office yard and parking lot.



Town of Truckee, Transit Office yard and parking lot.



Town of Truckee, service garage.



Town of Truckee, parts room.



Chapter 8

Findings and Recommendations

Conclusions

Moore & Associates finds the Town of Truckee 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 and Recommendations

Based on discussions with Town staff, analysis of program performance, and an audit of program compliance and function, the audit team presents no compliance findings.

Moore & Associates has identified one functional finding. While this finding does not affect TDA compliance, we believe it warrants inclusion within this audit:

1. The Town reports on-time performance as a number of trips, rather than as a percentage of total trips.

Program Recommendations

In completing this Triennial Performance Audit, Moore & Associates submits the following recommendations for the Town of Truckee. 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.

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

Functional Finding 1: The Town reports on-time performance as a number of trips, rather than as a percentage of total trips.

Criteria: The prior triennial performance audit contained a recommendation that the Town establish an on-time performance standard and include it in the contractor's monthly monitoring. This data is currently being reported in terms of late trips (greater than 10 minutes late), segregated by fixed-route and Dial-A-Ride modes.

Condition: The contractor monitors on-time performance on every trip. While the information as currently reported by the contractor is good, it does not give any indication of how on-time performance compares to the system as a whole. Presenting this information as a percentage of total trips would give a much clearer indication of how each mode is performing within the context of the mode and system as a whole.



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Cause: While the additional data was added to the performance report, it does not provide a comprehensive picture of on-time performance.

Effect: Within the performance report, there is no method for determining whether the number of late trips is excessive or appropriate.

Recommendation: Report on-time performance as a percent of the total number of trips that are less than 10 minutes late.

Recommended Action(s): By adding lines to the existing spreadsheet, it can be used to calculate the percentage of late trips. A row can be added underneath to divide the number of late trips by the number of total trips for that month, providing a percentage. (The total number of trips is estimated for this example.) Added rows are highlighted in green. Once a baseline has been established, the Town may wish to set a threshold for late trips in terms of this percentage (for example, “no greater than 15 percent late trips for fixed-route”) to use as a performance metric to assess its performance.

SYSTEMWIDE PERFORMANCE	July	August	September	Totals 1 st Qtr
Wheelchair Boardings	49	71	50	170
No Shows	24	29	12	65
Same Day Cancellations (DAR)	27	88	53	168
Late Trips Fixed Route (>10 minutes)	51	83	60	194
Total Fixed-Route Trips	620	620	600	1,840
Percent Late Trips Fixed Route	8.2%	13.4%	10.0%	10.5%
Late Trips Dial-A-Ride (>10 minutes)	39	17	13	69
Total Dial-A-Ride Trips	444	532	543	1,519
Percent Late Trips Dial-A-Ride	8.8%	3.2%	2.4%	4.5%
Missed Trips	0	0	0	0
Road Calls	0	0	0	0
Compliments	0	0	2	2
Complaints	0	0	5	5
Incidents/Accidents	1	1	1	3

Timeline: FY 2019/20.

Anticipated Cost: Negligible.

Exhibit 8.1 Summary of Audit Recommendations

Functional Recommendations	Importance	Timeline
1 Report on-time performance as a percent of the total number of trips or timepoints that are less than 10 minutes late.	Medium	FY 2019/20