

AGENDA ITEM 2 C  
Action Item

**MEMORANDUM**

**DATE:** May 19, 2021

**TO:** El Dorado County Transit Authority  
Transit Advisory Committee

**FROM:** Julie Petersen, Finance Manager

**SUBJECT:** Fiscal Year 2021/22 Final Operating Budget

**REQUESTED ACTION:**  
**BY MOTION,**

- 1. Receive and File Fiscal Year 2021/22 Final Operating Budget**
- 2. Approve the presentation to Adopt Resolution No. 21-13 Finalizing the Operating Budget for Fiscal Year 2021/22 to the Board on June 3, 2021**

**BACKGROUND**

The Bylaws of the El Dorado County Transit Authority (El Dorado Transit) state: *“The Executive Director shall propose a final operating budget...to the Board on or before June 15 of each year. Final operating...budget shall be adopted by the Board on or before July 15 of each year.”*

Board actions to date related to the Fiscal Year (FY) 2021/22 Operating Budget:

March 4, 2021      Presentation of the preliminary Operating Budget for FY 2021/22 and appointment of an Ad Hoc Budget Review Committee

                         Adoption of Resolution No. 21-05 authorizing the Executive Director to claim Transportation Development Act (TDA) funds for the FY 2021/22 Operating Budget

April 1, 2021      Adoption of Resolution No. 21-07 for the preliminary Operating Budget for FY 2021/22, including minor revisions recommended by the Ad Hoc Committee

This item as presented, or with additional recommendations from the Transit Advisory Committee (TAC), will be presented for Board adoption at the regularly scheduled meeting held on June 3, 2021.

## **DISCUSSION**

The proposed final Operating Budget for FY 2021/22 presented for consideration is balanced to projected revenues and includes total operating expenses of \$8,198,284. As noted in the attached budget report there are eleven (11) changes, highlighted in bold, between the proposed FY 2021/22 Operating Budget approved on April 1, 2021 and the final version proposed for adoption. These changes include the following:

### **Revenue**

- 4270.00 – Two (2) adjustments made to balance budget after recognizing final revenue and expense line-item estimates
- 4100.00 – Actual allocation amounts have been provided by the State.
- 4100.00 – Line item added to recognize the allocation of Coronavirus Response and Relief Supplemental Appropriations Act (CRRSAA) funds for rural services
- 4112.00 – Adjustment made to recognize the portion of Federal funds allocated to Preventative Maintenance (PM) with the remainder allocated to Capital
- 4100.00 – Line item added to recognize the allocation of Coronavirus Response and Relief Supplemental Appropriations Act (CRRSAA) funds for urban services
- 5060.00 – Offset Reserve Funds (ORF) restricted funds held by California Transit Indemnity Pool (CalTIP) for use towards future premiums has been adjusted to actual

Total change of \$325,250

### **Salary and Benefit Accounts**

- 5020.05 – Workers' Compensation Insurance Premium has been adjusted to reflect actual premium

### **Service and Supply Accounts**

- 5060.01 - Insurance Premium Liability Package has been adjusted to reflect actual premium
- 5060.02 - Insurance Premium Physical Damage Package has been adjusted to reflect actual premium
- 5060.04 - Insurance Premium Employment Practices Liability Insurance (ELPI) Package has been adjusted to reflect actual premium

All other revenue and expenditure projections remain unchanged from the last Operating Budget presented for approval in April 2021. The Executive Director and Finance Manager will continue to closely monitor actual revenues and expenses. Per the El Dorado Transit Bylaws, the Board

delegates authority to the Executive Director to adjust expenditures between line items within the same major budget categories, provided that total expenditures remain within the adopted budget.

The annual Operating Budget is typically brought before the Board at least one more time at the mid-year point for approval of significant adjustments. Any recommended revisions to the Board adopted FY 2021/22 Operating Budget will be presented for full consideration in open session.

Staff recommends adoption of the attached Resolution No. 21-13 finalizing the El Dorado Transit Operating Budget for FY 2021/22.

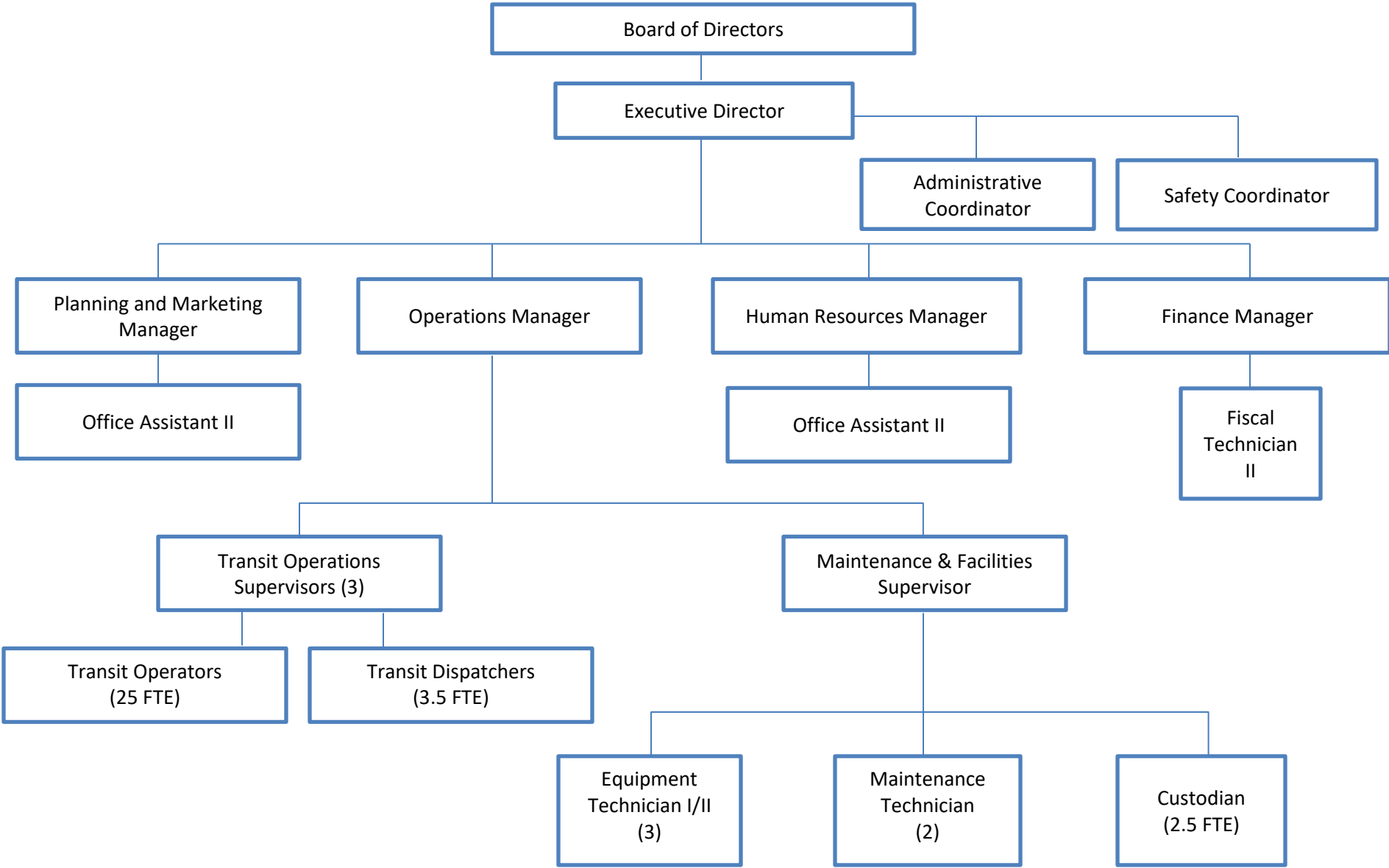
### **FISCAL IMPACT**

The proposed final Operating Budget for FY 2021/22 reflects \$8,198,284 in total operating expenditures balanced to projected available Federal, State and project specific revenues.

**EL DORADO COUNTY TRANSIT AUTHORITY  
PROPOSED FINAL OPERATING BUDGET 2021/2022**

| OPERATING BUDGET                     |   | FY 2021/2022<br>Preliminary<br>Adopted 04/01/2021 | FY 2021/2022<br>Final<br>Proposed 06/03/2021 | Difference |
|--------------------------------------|---|---|--|------------|
| <b>REVENUE ACCOUNTS</b>              |   |   |  |            |
| 4000.00                              | Transportation Development Act (TDA/LTF)                                  | \$5,566,463                                       | \$5,566,463                                  | \$0        |
| 4270.00                              | State Transit Assistance (TDA/STA)  | \$1,278,616                                       | <b>\$523,523</b>                             | -\$755,093 |
| 4270.00                              | State Transit Assistance (TDA/STA) Deferred                               | \$329,809   | <b>\$0</b>                                   | -\$329,809 |
| 4270.01                              | State Transit Assistance (TDA/STA)/State of Good Repair (SGR)             | \$273,467   | \$273,467                                    | \$0        |
| 4970.00                              | Interest Income   | \$10,000  | \$10,000                                     | \$0        |
| 4100.00                              | Federal Transit Administration (FTA) Section 5311 Grant                   | \$538,231   | <b>\$558,840</b>                             | \$20,609   |
| 4100.00                              | <b>Federal Transit Administration (FTA) CRRSAA Act Section 5311 Grant</b> | <b>\$0</b>  | <b>\$738,717</b>                             | \$738,717  |
| 4300.00                              | Cash Fares  | \$77,000  | \$77,000                                     | \$0        |
| 4310.00                              | Contract Services   | \$24,720  | \$24,720                                     | \$0        |
| 4320.00                              | Charter Services  | \$0   | \$0  | \$0        |
| 4330.00                              | Commuter Route Fare Media   | \$61,800  | \$61,800                                     | \$0        |
| 4350.00                              | Local Route Fare Media  | \$25,750  | \$25,750                                     | \$0        |
| 4360.00                              | Paper Scrip   | \$7,210   | \$7,210                                      | \$0        |
| 4400.00                              | station   | \$5,000   | \$5,000                                      | \$0        |
| 4990.00                              | Misc. Revenue   | \$400   | \$400  | \$0        |
| 4107.03                              | Fair Shuttle AB2766 Grant   | \$0   | \$0  | \$0        |
| 4109.04                              | Low Carbon Transit Operations Program (LCTOP) Grant                       | \$50,000  | \$50,000                                     | \$0        |
| 4112.00                              | FTA Section 5307 Grant Income - Preventative Maintenance (PM)             | \$250,000   | <b>\$43,520</b>                              | -\$206,480 |
| 4112.00                              | <b>Federal Transit Administration (FTA) CRRSAA Act Section 5307 Grant</b> | <b>\$0</b>  | <b>\$183,509</b>                             | \$183,509  |
| 5060.00                              | Offset Reserve Fund - CalTIP (restricted)                                 | \$25,068  | <b>\$48,365</b>                              | \$23,297   |
| <b>TOTAL REVENUES</b>                |   | <b>\$8,523,534</b>                                | <b>\$8,198,284</b>                           | -\$325,250 |
| <b>SALARY &amp; BENEFIT ACCOUNTS</b> |   |   |  |            |
| 5010.00                              | Regular Employees   | \$3,319,384                                       | \$3,319,384                                  | \$0        |
| 5010.02                              | Temporary Employees   | \$100,000   | \$100,000                                    | \$0        |
| 5010.07                              | Overtime  | \$50,000  | \$50,000                                     | \$0        |
| 5010.08                              | On Call Pay   | \$7,000   | \$7,000                                      | \$0        |
| 5010.09                              | CRDI and Shift Pay  | \$20,000  | \$20,000                                     | \$0        |
| 5020.01                              | Employee Retirement   | \$600,000   | \$600,000                                    | \$0        |
| 5070.01                              | (OASDI - Payroll Tax) FICA  | \$4,000   | \$4,000                                      | \$0        |
| 5070.02                              | MEDICARE - Payroll Tax  | \$50,000  | \$50,000                                     | \$0        |
| 5020.02                              | Health Insurance  | \$1,078,000                                       | \$1,078,000                                  | \$0        |
| 5020.03                              | Unemployment Insurance  | \$100,000   | \$100,000                                    | \$0        |
| 5020.04                              | LT Disability/Life Ins  | \$32,000  | \$32,000                                     | \$0        |
| 5020.05                              | Worker's Comp   | \$420,000   | <b>\$350,000</b>                             | -\$70,000  |
| <b>TOTAL SALARY &amp; BENEFITS</b>   |   | <b>\$5,780,384</b>                                | <b>\$5,710,384</b>                           | -\$70,000  |
| <b>SERVICE &amp; SUPPLY ACCOUNTS</b> |   |   |  |            |
| 5090.02                              | Clothing & Supplies   | \$3,500   | \$3,500                                      | \$0        |
| 5090.05                              | Uniforms - Other  | \$12,000  | \$12,000                                     | \$0        |
| 5050.01                              | Communications - Phone  | \$35,000  | \$35,000                                     | \$0        |
| 5090.20                              | Communications - Radio  | \$1,000   | \$1,000                                      | \$0        |
| 5090.01                              | Household Expenses  | \$16,500  | \$16,500                                     | \$0        |
| 5060.01                              | Insurance Premiums/Public Liability                                       | \$651,000   | <b>\$394,000</b>                             | -\$257,000 |
| 5060.02                              | Insurance Premiums/Physical Damage  | \$26,250  | <b>\$27,000</b>                              | \$750      |
| 5060.03                              | Insurance Premiums/Commercial   | \$14,700  | \$14,700                                     | \$0        |
| 5060.04                              | Insurance Premium EPLI Package  | \$21,000  | <b>\$22,000</b>                              | \$1,000    |
| 5090.06                              | Service Contracts/Equipment   | \$190,000   | \$190,000                                    | \$0        |
| 5160.07                              | Park and Ride Maintenance   | \$14,000  | \$14,000                                     | \$0        |
| 5160.01                              | Maintenance/Buildings   | \$7,500   | \$7,500                                      | \$0        |
| 5160.03                              | Maintenance/Equipment   | \$4,000   | \$4,000                                      | \$0        |
| 5160.05                              | Maintenance/Grounds   | \$6,500   | \$6,500                                      | \$0        |
| 5160.09                              | Maintenance/Bus Stop  | \$3,000   | \$3,000                                      | \$0        |
| 5160.00                              | Maintenance/Other   | \$2,500   | \$2,500                                      | \$0        |
| 5040.00                              | Vehicle Maintenance (In-House)  | \$376,000   | \$376,000                                    | \$0        |
| 5040.02                              | Vehicle Maintenance/Tires & Tubes   | \$99,000  | \$99,000                                     | \$0        |
| 5040.03                              | Vehicle Maintenance/Lubricants  | \$29,700  | \$29,700                                     | \$0        |
| 5040.04                              | Vehicle Maintenance/Small Tools - Shop                                    | \$5,000   | \$5,000                                      | \$0        |
| 5040.80                              | Vehicle Maintenance/Sales Tax/ Fuel & Lub.                                | \$23,000  | \$23,000                                     | \$0        |
| 5090.50                              | Safety Equipment/Training   | \$125,000   | \$125,000                                    | \$0        |
| 5090.40                              | Memberships   | \$5,800   | \$5,800                                      | \$0        |
| 5090.70                              | Office Expense  | \$15,000  | \$15,000                                     | \$0        |
| 5090.80                              | Postage   | \$4,000   | \$4,000                                      | \$0        |
| 5090.00                              | Operating Expense - Other   | \$2,000   | \$2,000                                      | \$0        |
| 5030.00                              | Professional Services   | \$250,000   | \$250,000                                    | \$0        |
| 5030.10                              | Employee Medical Exams  | \$8,500   | \$8,500                                      | \$0        |
| 5030.30                              | Background Checks   | \$2,000   | \$2,000                                      | \$0        |
| 5090.08                              | Pubs/Legal Notices  | \$2,500   | \$2,500                                      | \$0        |
| 5090.75                              | Printing  | \$14,000  | \$14,000                                     | \$0        |
| 5120.02                              | Rents/Leases - Equipment  | \$23,000  | \$23,000                                     | \$0        |
| 5120.03                              | Rents/Leases Park and Rides   | \$9,000   | \$9,000                                      | \$0        |
| 5140.01                              | Equipment Purchase - Data Processing                                      | \$1,000   | \$1,000                                      | \$0        |
| 5140.05                              | Equipment Purchase - Office   | \$1,800   | \$1,800                                      | \$0        |
| 5150.00                              | Special Department Expense  | \$1,500   | \$1,500                                      | \$0        |
| 5150.01                              | Marketing   | \$12,000  | \$12,000                                     | \$0        |
| 5090.30                              | Staff Development/Travel  | \$15,000  | \$15,000                                     | \$0        |
| 5040.01                              | Fuel Purchase   | \$345,000   | \$345,000                                    | \$0        |
| 5090.72                              | Bank Charges  | \$400   | \$400  | \$0        |
| 5090.73                              | Credit Card Charge Fees   | \$3,500   | \$3,500                                      | \$0        |
| 5090.74                              | Connect Card Administration Expenses                                      | \$34,000  | \$34,000                                     | \$0        |
| 5050.02                              | Utilities   | \$56,000  | \$56,000                                     | \$0        |
| 5050.03                              | Utilities/ Park & Rides   | \$22,000  | \$22,000                                     | \$0        |
| 4108.03                              | Fair Shuttle AB2766 Grant   | \$0   | \$0  | \$0        |
| 6270.00                              | Contingency   | \$249,000   | \$249,000                                    | \$0        |
| <b>TOTAL SERVICES AND SUPPLIES</b>   |   | <b>\$2,743,150</b>                                | <b>\$2,487,900</b>                           | -\$255,250 |
| <b>TOTAL OPERATING EXPENSES</b>      |   | <b>\$8,523,534</b>                                | <b>\$8,198,284</b>                           | -\$325,250 |

**EL DORADO COUNTY TRANSIT AUTHORITY  
PROPOSED ORGANIZATIONAL CHART  
FISCAL YEAR 2021/2022**



EL DORADO COUNTY TRANSIT AUTHORITY  
 PROPOSED  
 PERSONNEL ALLOCATION TABLE  
 Fiscal Year (FY) 2021/22

| Classification                          | Adopted<br>FY 2020/2<br>(fte*) | Proposed<br>FY 2021/22<br>(fte*) |
|---|--------------------------------|----------------------------------|
| Administrative Coordinator              | 1                              | 1                                |
| Custodian                               | 2.5                            | 2.5                              |
| Equipment Technician I/II               | 3                              | 3                                |
| Executive Director                      | 1                              | 1                                |
| Finance Manager                         | 1                              | 1                                |
| Fiscal Technician II                    | 1                              | 1                                |
| Human Resources Manager                 | 1                              | 1                                |
| Information Technology Analyst          | 0                              | 0                                |
| Maintenance and Facilities Supervisor   | 1                              | 1                                |
| Maintenance Technician                  | 2                              | 2                                |
| Office Assistant II                     | 2                              | 2                                |
| Operations Manager                      | 1                              | 1                                |
| Planning and Marketing Manager          | 1                              | 1                                |
| Transit Operations Supervisor           | 3                              | 3                                |
| Safety Coordinator                      | 1                              | 1                                |
| Transit Dispatcher                      | 3.5                            | 3.5                              |
| Transit Operator                        | 25                             | 25                               |
| <b><i>TOTAL ALLOCATED POSITIONS</i></b> | <b><i>50</i></b>               | <b><i>50</i></b>                 |

\* fte = Full Time Equivalent