

AGENDA ITEM 2 C  
Action Item

**MEMORANDUM**

**DATE:** May 22, 2024

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

**FROM:** Julie Petersen, Finance Manager

**SUBJECT:** Fiscal Year 2024/25 Preliminary Operating and Capital Budgets

**REQUESTED ACTION:**

**BY MOTION,**

1. Adopt Fiscal Year 2024/25 Preliminary Operating Budget including Revisions
2. Adopt Fiscal Year 2024/25 Preliminary Capital Budget

**BACKGROUND**

The Bylaws of the El Dorado County Transit Authority (El Dorado Transit) require the Executive Director to submit preliminary operating and capital budgets on or before the March meeting of each year and Board adoption of the preliminary budgets by April 15<sup>th</sup> of each year. Final operating and capital budgets are to be proposed to the Board on or before June 15 of each year with final adoption required by July 15<sup>th</sup>.

On March 7, 2024, the fiscal year (FY) 2024/25 Preliminary Operating Budget was presented for full Board review. El Dorado Transit is required to operate within a balanced budget.

On April 4, 2024, the Board Adopted the Preliminary Operating and Capital Budgets.

**DISCUSSION**

Changes to the Operating Budget FY 2024/25 have been made since the presentation of April 4, 2024.

Final premium amounts have been received from the CalTIP for Public Liability, Vehicle Physical Damage, and Employment Practices Liability Insurance (EPLI) packages. Workers' Compensation rates have also been received from Special Districts Risk Management Authority (SDRMA).

There have been no changes made to the Capital Improvement Plan (CIP) and Budget since the April 4, 2024, presentation.

El Dorado County Transit Authority  
Transit Advisory Committee  
May 22, 2024

Staff is requesting the TAC adopt the proposed Fiscal Year 2024/25 Preliminary Operating and Capital Budgets as presented. Staff anticipates submission of the Fiscal Year 2024/25 Final Operating and Capital Budgets for Board adoption at the regular June 6, 2024, meeting.

### **FISCAL IMPACT**

The Preliminary FY 2024/25 Operating Budget as presented reflects a projected \$9,226,915 in total operating expenditures balanced to anticipated Federal, State and project specific operating revenues.

The Preliminary Capital Budget reflects a total budget of \$14,227,845 in project costs with a shortfall of \$4,355,303 due to the anticipated needs of the Zero Emissions Bus (ZEB) fleet conversion.

**EL DORADO COUNTY TRANSIT AUTHORITY  
PRELIMINARY OPERATING BUDGET 2023/2024**

OPERATING BUDGET		FY 2024/2025 Preliminary Adopted 04/04/24	FY 2024/2025 Preliminary Proposed 04/22/24	Difference
<b>REVENUE ACCOUNTS</b>				
4000.00	Transportation Development Act (TDA/LTF)	\$4,130,858	\$4,130,858	\$0
4000.00	Transportation Development Act (TDA/LTF) Deferred	\$3,267,081	\$2,743,126	-\$523,955
4100.00	Federal Transit Administration (FTA) Section 5311 Grant	\$741,022	<b>\$761,477</b>	\$20,455
4100.05	Federal Transit Administration (FTA) Section 5311(f) Grant	\$0	\$0	\$0
4100.06	Federal Transit Administration (FTA) ARPA Act Section 5311 Grant	\$138,875	\$138,875	\$0
4107.03	Fair Shuttle AB2766 Grant	\$32,000	\$32,000	\$0
4109.04	Low Carbon Transit Operations Program (LCTOP) Grant	\$0	\$0	\$0
4112.00	FTA Section 5307 Grant Income - Preventative Maintenance (PM)	\$0	\$0	\$0
4112.00	Federal Transit Administration (FTA) CRRSAA Act Section 5307 Grant	\$183,509	\$183,509	\$0
4270.01	State of Good Repair (SGR) Program	\$0	\$0	\$0
4300.00	Cash Fares	\$135,000	\$135,000	\$0
4310.00	Contract Services	\$177,000	\$177,000	\$0
4330.00	Commuter Route Fare Media	\$389,000	\$389,000	\$0
4350.00	Local Route Fare Media	\$44,000	\$44,000	\$0
4360.00	Paper Scrip	\$4,200	\$4,200	\$0
4370.00	CCJPA	\$185,000	\$185,000	\$0
4400.00	Advertising Revenue	\$36,000	\$36,000	\$0
4970.00	Interest Income	\$132,000	\$132,000	\$0
4990.00	Misc. Revenue	\$400	\$400	\$0
5060.00	Offset Reserve Fund - CalTIP (restricted)	\$134,470	\$134,470	\$0
<b>TOTAL REVENUES</b>		<b>\$9,730,415</b>	<b>\$9,226,915</b>	-\$503,500
<b>SALARY &amp; BENEFIT ACCOUNTS</b>				
5010.00	Regular Employees	\$3,466,705	\$3,466,705	\$0
5010.02	Temporary Employees	\$90,000	\$90,000	\$0
5010.07	Overtime	\$95,000	\$95,000	\$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	\$938,000	\$938,000	\$0
5020.02	Health Insurance	\$1,585,000	\$1,585,000	\$0
5020.03	Unemployment Insurance	\$10,000	\$10,000	\$0
5020.04	LT Disability/Life Ins	\$43,000	\$43,000	\$0
5020.05	Worker's Comp	\$203,000	<b>\$138,000</b>	-\$65,000
5070.01	OASDI - Payroll Tax - FICA	\$6,000	\$6,000	\$0
5070.02	MEDICARE - Payroll Tax	\$50,000	\$50,000	\$0
<b>TOTAL SALARY &amp; BENEFITS</b>		<b>\$6,513,705</b>	<b>\$6,448,705</b>	-\$65,000
<b>SERVICE &amp; SUPPLY ACCOUNTS</b>				
5030.00	Professional Services	\$350,000	\$350,000	\$0
5030.10	Employee Medical Exams	\$10,000	\$10,000	\$0
5030.30	Background Checks	\$3,000	\$3,000	\$0
5040.00	Vehicle Maintenance (In-House)	\$440,000	\$44,000	-\$396,000
5040.01	Fuel Purchase	\$750,000	\$750,000	\$0
5040.02	Vehicle Maintenance/Tires & Tubes	\$135,000	\$135,000	\$0
5040.03	Vehicle Maintenance/Lubricants	\$47,000	\$47,000	\$0
5040.04	Vehicle Maintenance/Small Tools - Shop	\$5,000	\$5,000	\$0
5040.80	Vehicle Maintenance/Sales Tax/ Fuel & Lub.	\$45,000	\$45,000	\$0
5050.01	Communications - Phone	\$35,000	\$35,000	\$0
5050.02	Utilities	\$50,000	\$50,000	\$0
5050.03	Utilities/ Park & Rides	\$24,000	\$24,000	\$0
5060.01	Insurance Premiums/Public Liability	\$381,000	<b>\$408,000</b>	\$27,000
5060.02	Insurance Premiums/Physical Damage	\$26,000	\$26,000	\$0
5060.03	Insurance Premiums/Commercial	\$15,000	\$15,000	\$0
5060.04	Insurance Premium EPLI Package	\$28,000	<b>\$35,000</b>	\$7,000
5090.00	Operating Expense - Other	\$2,000	\$2,000	\$0
5090.01	Household Expenses	\$18,000	\$18,000	\$0
5090.02	Shop Clothing & Supplies	\$10,000	\$10,000	\$0
5090.05	Uniforms - Other	\$15,000	\$15,000	\$0
5090.06	Service Contracts/Equipment	\$200,000	\$200,000	\$0
5090.08	Pubs/Legal Notices	\$13,000	\$13,000	\$0
5090.20	Communications - Radio	\$500	\$500	\$0
5090.30	Staff Development/Travel	\$30,000	\$30,000	\$0
5090.40	Memberships	\$6,000	\$6,000	\$0
5090.50	Safety Equipment/Training	\$5,000	\$5,000	\$0
5090.70	Office Expense	\$15,000	\$15,000	\$0
5090.72	Bank Charges	\$1,500	\$1,500	\$0
5090.73	Credit Card Charge Fees	\$4,000	\$4,000	\$0
5090.74	Connect Card Administration Expenses	\$11,000	\$11,000	\$0
5090.75	Printing	\$10,000	\$1,000	-\$9,000
5090.80	Postage	\$4,000	\$4,000	\$0
5120.00	Rents/Leases	\$12,000	\$12,000	\$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	\$10,000	\$10,000	\$0
5160.00	Maintenance/Other	\$2,000	\$2,000	\$0
5160.01	Maintenance/Buildings	\$15,000	\$15,000	\$0
5160.03	Maintenance/Equipment	\$4,000	\$4,000	\$0
5160.05	Maintenance/Grounds	\$6,500	\$65,000	\$58,500
5160.07	Park and Ride Maintenance	\$47,500	\$47,500	\$0
5160.09	Maintenance/Bus Stop	\$3,000	\$3,000	\$0
4108.03	Fair Shuttle AB2766 Grant	\$0	\$0	\$0
5008.01	MY RIDE - Mileage Expenses	\$140,000	\$14,000	-\$126,000
6270.00	Contingency	\$283,410	\$283,410	\$0
<b>TOTAL SERVICES AND SUPPLIES</b>		<b>\$3,216,710</b>	<b>\$2,778,210</b>	-\$438,500
<b>TOTAL OPERATING EXPENSES</b>		<b>\$9,730,415</b>	<b>\$9,226,915</b>	-\$503,500

**El Dorado County Transit Authority**  
**Preliminary Capital Improvement Plan Budget FY 2024/25**

Status	CIP Project Number	Project Description	Completion Estimate (FY)	Project Budget	FY 2024/25 Expenditures	STA* \$8,815,543	FTA Section 5307 \$700,000	FTA Section 5310 \$236,000	LCTOP \$824,697	SB1 / SGR \$583,038	Unfunded	
ACTIVE	20-04	Maintenance Facility Swamp Cooler and Steam Cleaner Modifications	2024/25	\$168,675	\$168,675	\$168,675					\$0	
ACTIVE	22-02	El Dorado Hills Park and Ride Improvements	2026/27	\$2,800,000	\$50,000	\$2,100,000					\$700,000	
ACTIVE	22-03	Zero Emission Vehicles and Infrastructure	2026/27	\$8,280,000	\$0	\$3,800,000			\$824,697		\$3,655,303	
ACTIVE	22-04	Bass Lake Park & Ride - Phase I	2025/26	\$400,000	\$0	\$400,000					\$0	
ACTIVE	22-05	Scheduling and Dispatching Software Replacement	2024/25	\$230,000	\$0	\$50,000		\$180,000			\$0	
ACTIVE	23-02	Bus Parking Lot Rehabilitation	2025/26	\$583,038	\$134,076	\$0				\$583,038	\$0	
ACTIVE	24-02	Passenger Security Surveillance & Lighting	2025/26	\$300,000	\$300,000	\$300,000					\$0	
ACTIVE	24-04	Collision Avoidance System Upgrade	2024/25	\$358,050	\$358,040	\$358,040						
ACTIVE	24-05	Supervisor and Admin Staff Vehicle Replacement	2024/25	\$78,082	\$78,082	\$78,082						
ACTIVE	25-01	Administration/Maintenance Facility Equipment	2024/25	\$40,000	\$40,000	\$40,000						
ACTIVE	25-02	Bus Stop Improvements, Maintenance and Repairs	2024/25	\$40,000	\$40,000	\$40,000						
ACTIVE	25-03	Cambridge Road Park and Ride Improvements	2025/26	\$950,000	\$950,000	\$950,000						
<b>Project Totals</b>					\$14,227,845	\$2,118,873	\$8,284,797	\$0	\$180,000	\$824,697	\$583,038	\$4,355,303
<b>Remaining Funds Available</b>							\$530,746	\$700,000	\$56,000	\$0	\$0	-\$4,355,303

\*Balance Per FY 2022/23 Audited Financials

Project Status: In Progress Funded Unfunded