

AGENDA ITEM 2 A
Action Item

MEMORANDUM

DATE: October 2, 2025
TO: El Dorado County Transit Authority
FROM: Kate Hewett, Finance Manager
SUBJECT: Final Amended Operating Budget for Fiscal Year 2024/25

REQUESTED ACTION:

BY MOTION,

Receive and file the Final Amended Operating Budget for Fiscal Year 2024/25 as proposed

BACKGROUND

As of August 29, 2025, most work related to El Dorado County Transit Authority (El Dordo Transit) posting was accomplished to close the internal Fiscal Year (FY) 2024/25 financials.

A Final Amended Operating Budget is typically presented to the Board of Directors following the close of the fiscal year and prior to completion of an independent financial audit. The proposed Final Amended FY 2024/25 Operating Budget (attached) reflects fiscal year-end adjustments from the adopted mid-year version, based on actual revenue and expenses realized during the period.

DISCUSSION

The proposed Final Amended FY 2024/25 Operating Budget reflects a significant increase in overall revenue of \$185,500; salary and benefit accounts increased by \$274,339; general expenses decreased by \$403,900. Outlined below are the recommended adjustments by line item with comments. The attached Final Amended FY 2024/25 Operating Budget sheet presents the adopted mid-year budget amounts for comparison and shows the net changes proposed.

The proposed Final Amended FY 2024/25 Operating Budget includes limited-time revenue from emergency ARPA Act funding in the amount of \$138,875 allocated under the Federal Transit Administration (FTA) Section 5311 program and \$189,221 under the FTA Section 5307 program. The Joint Exercise of Powers Agreement (JPA) of the El Dorado Transit Section 11.3 states the following: *“The EDCTA shall actively seek to maximize utilization of Federal, State, and other available revenues which shall be applied towards such operating and capital expenditures...”*

Maximum use of Federal ARPA Act funds, Formulaic funds in the FTA 5311 program and competitive FTA 5311(f) in FY 2024/25 has allowed for a deferral of Local Transportation Funds (LTF), for use in the FY 2025/26 Operating and Capital Budgets. The final amount will be determined during the Audit and brought to the Board in December 2025.

El Dorado Transit management and staff worked well within the overall mid-year budget expense projections.

Due to Federal operating monies, an increase in farebox recovery revenues, and strategic placement of funds to yield higher than normal interest income, an increase of \$315,061 in Contingency Funds now totaling \$407,333 has been realized. Staff is recommending the use of these (LTF) for matching funds in the Capital Budget to preserve State Transit Assistance (STA) funds in FY 2024/25. Any remaining funds will represent the projected amount of conventional State funding offset for use in the FY 2025/26 operating budget.

REVENUE ACCOUNTS

El Dorado Transit saw an overall increase of approximately \$185,500 in revenue accounts.

- 1 Fair Shuttle AB2766 Grant decreased to reflect awarded amount for FY 2024/25.
- 2 Cash Fares increased to accurately reflect receipts.
- 3 Commuter Route Fare Media increased to accurately reflect receipts.
- 4 Local Route Fare Media increased to accurately reflect receipts.
- 5 Capitol Corridor Joint Powers Authority (CCJPA) Income decreased to accurately reflect the invoiced revenue.
- 6 Advertising Revenue increased to accurately reflect receipts.
- 7 Interest Income increased to correctly reflect deposited interest amounts for FY 2024/25.

SALARY & BENEFITS EXPENSE ACCOUNTS

Overall, the total Salary and Benefits expenditures were managed well with an overall increase of \$274,339.

- 8 Regular Employee salary expenses decreased to reflect staffing shortages in operations. Regular employees worked additional shifts.
- 9 Temporary Employee costs decreased to reflect actual usage of the extra-help employees.
- 10 Overtime increased to accurately reflect costs.
- 11 Special Pays increased slightly due to newly negotiated special pays for Air Brakes, Shift Differential, Tahoe Route, Trainer, Weekend and Chain.
- 12 Employee Retirement decreased overall but due to the one-time Board Approved \$1,150,000 payments to help fund the Unaccrued Pension Liabilities this account increased. Normally these costs are directly tied to regular pay and special pay.
- 13 Health Insurance decreased to reflect actual premium expenses.
- 14 Unemployment Insurance decreased to reflect actual reimbursement costs.
- 15 Long Term Disability/Life insurance decreased to reflect actual premium costs.
- 16 Workers' Compensation decreased to premium.

- 17 Social Security (FICA) Payroll Tax decrease reflected actual costs. These costs are driven by the actual hours worked by extra temporary employees.
- 18 Medicare Payroll Tax reduced to accurately reflect actual costs.

SERVICE & SUPPLY EXPENSE ACCOUNTS

Total Services and Supplies accounts (including the Contingency line item) decreased by \$88,839.

- 19 Professional Services decreased closer to actual expenses.
- 20 Employee Medical Exams decreased closer to actual expenses.
- 21 Background Checks decreased closer to actual expenses.
- 22 Vehicle Maintenance (In-House) increased closer to actual expenses.
- 23 Fuel Purchase decreased closer to actual expenses.
- 24 Vehicle Maintenance/Tires & Tubes decreased closer to actual expenses.
- 25 Vehicle Maintenance/Lubricants decreased closer to actual expenses.
- 26 Vehicle Maintenance/Small Shop Tools decreased closer to actual.
- 27 Vehicle Maintenance/Sales Tax/Fuel & Lubricants decreased closer to actual expenses.
- 28 Communications – Phone decreased closer to actual expenses.
- 29 Utilities increased slightly to closer match actual expenses.
- 30 Utilities Park & Ride slightly decreased closer to actual expenses.
- 31 Insurance Premiums/Public Liability increased to reflect the two (2) month pre-paid allocation of FY 2025/26 premiums in FY 2024/25.
- 32 Insurance Premiums/Physical Damage decreased to reflect the two (2) month pre-paid allocation of FY 2025/26 premiums in FY 2024/25.
- 33 Insurance Premiums/Commercial Insurance decreased closer to actual premiums.
- 34 Insurance Premiums/Employer Practices Liability Insurance (EPLI) decreased to reflect the two (2) month pre-paid allocation of FY 2025/26 premiums in FY 2024/25.
- 35 Operating Expenses/Other decreased closer to actual expenses.
- 36 Household Expenses decreased closer to actual expenses.
- 37 Shop Clothing & Supplies increased slightly to closer match actual expenses.
- 38 Uniforms/Other decreased closer to actual expenses.
- 39 Service Contracts/Equipment decreased closer to actual expenses.
- 40 Publications/Legal Notices increased closer to actual expenses.
- 41 Communications – Radio decreased closer to actual expenses.
- 42 Staff Development/Travel decreased closer to actual.
- 43 Memberships decreased closer to actual expenses.
- 44 Safety Equipment/Training decreased closer to actual expenses.
- 45 Office Expenses decreased closer to actual expenses.
- 46 Bank Charges decreased closer to actual.
- 47 Credit Card Charge Fees decreased closer to actual expenses.
- 48 Connect Card administration Fees decreased closer to actual expenses.
- 49 Printing decreased closer to actual expenses.
- 50 Postage decreased closer to actual expenses.
- 51 Rents/Leases – Equipment decreased to reflect closer to actual.

- 52 Equipment Purchase/Data Processing increased to actual expenses.
- 53 Equipment Purchase/Office decreased closer to actual expenses.
- 54 Special Department increased closer to actual expenses.
- 55 Marketing increased closer to actual expenses.
- 56 Maintenance/Other decreased to zero, no actual expenses.
- 57 Maintenance/Buildings decreased closer to actual expenses.
- 58 Maintenance/Equipment decreased closer to actual expenses.
- 59 Maintenance/Grounds decreased closer to actual expenses.
- 60 Park and Ride Maintenance decreased closer to actual expenses.
- 61 Maintenance/Bus Stops decreased closer to actual expenses.
- 62 AB2766 Fair Shuttle increases to reflect actual expenses of grant.
- 63 My-Ride Mileage Expenses decreased closer to actual expenses.
- 64 Contingency increased to reflect the estimated unearned funding for the FY 2024/25 Operating Budget.

FISCAL IMPACT

Staff is presenting a balanced Final Amended Operating Budget for FY 2024/25 totaling \$10,113,733, which is approximately \$185,500 over the mid-year projections. El Dorado Transit's final FY 2024/25 financials will be adjusted in the independent audit process and presented during the December 2025 regularly scheduled Board meeting.

**EL DORADO COUNTY TRANSIT AUTHORITY
MID-YEAR OPERATING BUDGET 2024/2025**

OPERATING BUDGET		FY 2024/2025 Mid Year Adopted 02/06/2025	FY 2024/2025 Final Amended Proposed 10/02/2025	Difference	
REVENUE ACCOUNTS					
4000.00	Transportation Development Act (TDA/LTF)	\$7,292,470	\$7,292,470	\$0	
4000.00	Transportation Development Act (TDA) Deferred	\$0	\$0	\$0	
4100.00	Federal Transit Administration (FTA) Section 5311 Grant	\$761,477	\$761,477	\$0	
4100.05	Federal Transit Administration (FTA) Section 5311(f) Grant	\$75,000	\$75,000	\$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	\$21,000	-\$11,000	1
4112.00	Federal Transit Administration (FTA) ARPA Act Section 5307 Grant	\$189,221	\$189,221	\$0	
4300.00	Cash Fares	\$108,000	\$110,000	\$2,000	2
4310.00	Contract Services	\$177,000	\$177,000	\$0	
4330.00	Commuter Route Fare Media	\$600,000	\$633,000	\$33,000	3
4350.00	Local Route Fare Media	\$90,000	\$95,000	\$5,000	4
4360.00	Paper Scrip	\$10,000	\$10,000	\$0	
4370.00	CCJPA	\$130,000	\$123,000	-\$7,000	5
4400.00	Advertising Revenue	\$14,500	\$28,000	\$13,500	6
4970.00	Interest Income	\$170,000	\$320,000	\$150,000	7
4990.00	Misc. Revenue	\$400	\$400	\$0	
5060.00	Offset Reserve Fund - CalTIP (restricted)	\$139,290	\$139,290	\$0	
TOTAL REVENUES		\$9,928,233	\$10,113,733	\$185,500	
SALARY & BENEFIT ACCOUNTS					
5010.00	Regular Employees	\$4,146,661	\$3,558,000	-\$588,661	8
5010.02	Temporary Employees	\$150,000	\$142,500	-\$7,500	9
5010.07	Overtime	\$120,000	\$133,000	\$13,000	10
5010.08	On Call Pay	\$7,000	\$7,000	\$0	
5010.09	ARBRK and Shift Pay	\$50,000	\$56,000	\$6,000	11
5020.01	Employee Retirement	\$600,000	\$1,755,500	\$1,155,500	12
5020.02	Health Insurance	\$1,585,000	\$1,313,500	-\$271,500	13
5020.03	Unemployment Insurance	\$15,000	\$13,500	-\$1,500	14
5020.04	LT Disability/Life Ins	\$43,000	\$33,000	-\$10,000	15
5020.05	Worker's Comp	\$138,000	\$125,000	-\$13,000	16
5070.01	OASDI - Payroll Tax - FICA	\$8,500	\$7,500	-\$1,000	17
5070.02	MEDICARE - Payroll Tax	\$60,000	\$53,000	-\$7,000	18
TOTAL SALARY & BENEFITS		\$6,923,161	\$7,197,500	\$274,339	
SERVICE & SUPPLY ACCOUNTS					
5030.00	Professional Services	\$250,000	\$146,500	-\$103,500	19
5030.10	Employee Medical Exams	\$15,000	\$12,500	-\$2,500	20
5030.30	Background Checks	\$3,000	\$1,500	-\$1,500	21
5040.00	Vehicle Maintenance (In-House)	\$440,000	\$450,000	\$10,000	22
5040.01	Fuel Purchase	\$650,000	\$557,500	-\$92,500	23
5040.02	Vehicle Maintenance/Tires & Tubes	\$135,000	\$89,000	-\$46,000	24
5040.03	Vehicle Maintenance/Lubricants	\$47,000	\$33,000	-\$14,000	25
5040.04	Vehicle Maintenance/Small Tools - Shop	\$5,000	\$4,000	-\$1,000	26
5040.80	Vehicle Maintenance/Sales Tax/ Fuel & Lub.	\$45,000	\$39,500	-\$5,500	27
5050.01	Communications - Phone	\$35,000	\$26,000	-\$9,000	28
5050.02	Utilities	\$56,000	\$60,000	\$4,000	29
5050.03	Utilities/ Park & Rides	\$30,000	\$28,000	-\$2,000	30
5060.01	Insurance Premiums/Public Liability	\$408,000	\$421,000	\$13,000	31
5060.02	Insurance Premiums/Physical Damage	\$26,000	\$17,100	-\$8,900	32
5060.03	Insurance Premiums/Commercial	\$15,000	\$13,000	-\$2,000	33
5060.04	Insurance Premium EPLI Package	\$35,000	\$32,500	-\$2,500	34
5090.00	Operating Expense - Other	\$3,500	\$2,500	-\$1,000	35
5090.01	Household Expenses	\$23,000	\$20,500	-\$2,500	36
5090.02	Shop Clothing & Supplies	\$10,000	\$10,500	\$500	37
5090.05	Uniforms - Other	\$30,000	\$11,500	-\$18,500	38
5090.06	Service Contracts/Equipment	\$200,000	\$155,000	-\$45,000	39
5090.08	Pubs/Legal Notices	\$2,500	\$3,000	\$500	40
5090.20	Communications - Radio	\$500	\$0	-\$500	41
5090.30	Staff Development/Travel	\$60,000	\$58,000	-\$2,000	42
5090.40	Memberships	\$6,000	\$4,000	-\$2,000	43
5090.50	Safety Equipment/Training	\$5,000	\$3,500	-\$1,500	44
5090.70	Office Expense	\$22,000	\$20,500	-\$1,500	45
5090.72	Bank Charges	\$1,500	\$250	-\$1,250	46
5090.73	Credit Card Charge Fees	\$6,000	\$4,500	-\$1,500	47
5090.74	Connect Card Administration Expenses	\$11,000	\$9,500	-\$1,500	48
5090.75	Printing	\$15,000	\$8,000	-\$7,000	49
5090.80	Postage	\$4,000	\$50	-\$3,950	50
5120.00	Rents/Leases	\$16,000	\$14,500	-\$1,500	51
5140.01	Equipment Purchase - Data Processing	\$1,000	\$4,500	\$3,500	52
5140.05	Equipment Purchase - Office	\$1,800	\$1,500	-\$300	53
5150.00	Special Department Expense	\$1,500	\$4,000	\$2,500	54
5150.01	Marketing	\$30,000	\$33,500	\$3,500	55
5160.00	Maintenance/Other	\$2,000	\$0	-\$2,000	56
5160.01	Maintenance/Buildings	\$25,000	\$19,000	-\$6,000	57
5160.03	Maintenance/Equipment	\$20,000	\$15,000	-\$5,000	58
5160.05	Maintenance/Grounds	\$25,000	\$5,000	-\$20,000	59
5160.07	Park and Ride Maintenance	\$47,500	\$14,000	-\$33,500	60
5160.09	Maintenance/Bus Stop	\$8,000	\$7,000	-\$1,000	61
4108.03	Fair Shuttle AB2766 Grant	\$0	\$23,500	\$23,500	62
5008.01	MY RIDE - Mileage Expenses	\$140,000	\$125,000	-\$15,000	63
6270.00	Contingency	\$92,272	\$407,333	\$315,061	64
TOTAL SERVICES AND SUPPLIES		\$3,005,072	\$2,916,233	-\$88,839	
TOTAL OPERATING EXPENSES		\$9,928,233	\$10,113,733	\$185,500	