

AGENDA ITEM 2 B
Action Item

MEMORANDUM

DATE: February 5, 2026
TO: El Dorado County Transit Authority
FROM: Kate Hewett, Finance Manager
SUBJECT: Proposed Fiscal Year 2025/26 Mid-Year Operating Budget Adjustments

REQUESTED ACTION:
BY MOTION,

- 1. Adopt Proposed Fiscal Year 2025/26 Mid-Year Operating Budget Adjustments**
- 2. Approve Line-item Increase of \$134,666 to Contingency**

BACKGROUND

Following the close of the first six (6) months of the fiscal year, mid-year Operating Budget adjustments are typically recommended to address actual revenue and expenditure changes within the budget. Section 8.9 of the Joint Exercise of Powers Agreement of the El Dorado County Transit Authority states that the Executive Director has the power “to execute transfers within major budget units, as long as the total expenditures of each major budget unit remain unchanged.”

The proposed El Dorado County Transit Authority (El Dorado Transit) Fiscal Year (FY) 2024/25 Mid-Year Operating Budget adjustments include overall increases in Revenues and Services and Supply accounts. The overall Salary and Benefit account section also reflects an increase. These adjustments to actual revenues and expenses trigger a decrease to the available Contingency line item, requiring Board approval.

DISCUSSION

The following mid-year adjustments to the El Dorado Transit FY 2025/26 Operating Budget are presented for Board review and approval. Proposed account adjustments are noted in bold on the attached budget report per corresponding line-item.

Revenue Accounts **Net change is an increase of \$203,666 in revenue**

1. Account 4100.05 Section 5311(f) Grant: Awarded a total of \$150,000 adding \$75,000 in revenue to the budget.

25. Account 5090.70 Office Expenses: Increased by \$8,000.
26. Account 5090.80 Postage: Increased by \$1,000.
27. Account 5140.01 Equipment Purchase – Data Processing: Increased by \$1,000.
28. Account 5150.01 Marketing: Decreased by \$7,500.
29. Account 5160.01 Maintenance/Buildings: Decreased by \$5,000.
30. Account 5160.03 Maintenance/Equipment: Decreased by \$5,000.
31. Account 5160.05 Maintenance/Grounds: Decreased by \$3,000.
32. Account 5160.07 Park & Ride Maintenance: Decreased by \$5,000.
33. Account 4108.03 Fair Shuttle AB2766 Grant: Increased by \$25,000.
34. Account 5008.01 My Ride – Mileage Expenses: Increased by \$35,000.
35. Account 6270.00 Contingency: Increased by \$134,666. The increase in contingency funds is facilitated by a combination of revenue account adjustments.

FISCAL IMPACT

The overall fiscal outlook for El Dorado Transit remains positive. The proposed Fiscal Year (FY) 2025/26 Mid-Year Operating Budget reflects an additional balancing of \$203,666 in expenses to revenues and maintains the current level of public transportation provided to the residents of the County of El Dorado.

El Dorado Transit is a joint powers agency and does not draw funding from the general funds of either member jurisdiction. The annual budget includes a contingency per Board policy. If contingency funds are not used, they are typically moved to the next fiscal year as allowed per California law under the Transportation Development Act.

**EL DORADO COUNTY TRANSIT AUTHORITY
PROPOSED MID-YEAR OPERATING BUDGET 2025/2026**

OPERATING BUDGET		FY2025/26	FY2025/26
		Final Operating	Mid-Year Operating
		Adopted on 06/05/2025	Proposed on 02/05/2025
REVENUE ACCOUNTS			
4000.00	Transportation Development Act (TDA/LTF)	\$6,116,668	\$6,116,668
4100.00	Federal Transit Administration (FTA) Section 5311 Grant	\$777,840	\$777,840
4100.05	Federal Transit Administration (FTA) Section 5311(f) Grant	\$75,000	\$150,000
4100.06	Federal Transit Administration (FTA) ARPA Act Section 5311 Grant	\$277,750	\$277,750
4107.03	Fair Shuttle AB2766 Grant	\$32,000	\$25,000
4112.00	Federal Transit Administration (FTA) ARPA Act Section 5307 Grant	\$567,661	\$567,661
4270.00	State Transit Assistance (STA)	\$1,893,660	\$1,893,660
4300.00	Cash Fares	\$112,000	\$115,000
4310.00	Contract Services	\$184,000	\$170,000
4330.00	Commuter Route Fare Media	\$675,000	\$675,000
4350.00	Local Route Fare Media	\$100,000	\$104,000
4360.00	Paper Scrip	\$13,000	\$11,000
4370.00	CCJPA	\$132,249	\$145,000
4400.00	Advertising Revenue	\$23,000	\$27,000
4970.00	Interest Income	\$170,000	\$300,000
4990.00	Misc. Revenue	\$400	\$400
5060.00	Offset Reserve Fund - CalTIP (restricted)	\$139,290	\$137,205
TOTAL REVENUES		\$11,289,518	\$11,493,184
SALARY & BENEFIT ACCOUNTS			
5010.00	Regular Employees	\$4,406,718	\$4,406,718
5010.02	Temporary Employees	\$150,000	\$150,000
5010.07	Overtime	\$120,000	\$200,000
5010.08	On Call Pay	\$7,000	\$7,000
5010.09	ARBRK and Shift Pay	\$60,000	\$60,000
5020.01	Employee Retirement	\$750,000	\$750,000
5020.02	Health Insurance	\$1,770,000	\$1,570,000
5020.03	Unemployment Insurance	\$15,000	\$15,000
5020.04	LT Disability/Life Ins	\$46,000	\$46,000
5020.05	Worker's Comp	\$190,000	\$245,000
5070.01	OASDI - Payroll Tax - FICA	\$8,500	\$8,500
5070.02	MEDICARE - Payroll Tax	\$60,000	\$60,000
TOTAL SALARY & BENEFITS		\$7,583,218	\$7,518,218
SERVICE & SUPPLY ACCOUNTS			
5030.00	Professional Services	\$250,000	\$250,000
5030.10	Employee Medical Exams	\$15,000	\$15,000
5030.30	Background Checks	\$2,000	\$5,000
5040.00	Vehicle Maintenance (In-House)	\$460,000	\$500,000
5040.01	Fuel Purchase	\$868,000	\$800,000
5040.02	Vehicle Maintenance/Tires & Tubes	\$125,000	\$125,000
5040.03	Vehicle Maintenance/Lubricants	\$37,000	\$50,000
5040.04	Vehicle Maintenance/Small Tools - Shop	\$5,000	\$7,000
5040.80	Vehicle Maintenance/Sales Tax/ Fuel & Lub.	\$45,000	\$45,000
5050.01	Communications - Phone	\$30,000	\$50,000
5050.02	Utilities	\$61,000	\$61,000
5050.03	Utilities/ Park & Rides	\$30,000	\$30,000
5060.01	Insurance Premiums/Public Liability	\$500,000	\$500,000
5060.02	Insurance Premiums/Physical Damage	\$40,000	\$40,000
5060.03	Insurance Premiums/Commercial	\$15,000	\$15,000
5060.04	Insurance Premium EPLI Package	\$28,000	\$28,000
5090.00	Operating Expense - Other	\$3,500	\$3,500
5090.01	Household Expenses	\$23,000	\$23,000
5090.02	Shop Clothing & Supplies	\$10,000	\$15,000
5090.05	Uniforms - Other	\$20,000	\$20,000
5090.06	Service Contracts/Equipment	\$200,000	\$225,000
5090.08	Pubs/Legal Notices	\$2,500	\$2,500
5090.20	Communications - Radio	\$500	\$500
5090.30	Staff Development/Travel	\$60,000	\$80,000
5090.40	Memberships	\$6,000	\$8,000
5090.50	Safety Equipment/Training	\$2,500	\$30,000
5090.70	Office Expense	\$22,000	\$30,000
5090.72	Bank Charges	\$1,500	\$1,500
5090.73	Credit Card Charge Fees	\$6,000	\$6,000
5090.74	Connect Card Administration Expenses	\$11,000	\$11,000
5090.75	Printing	\$10,000	\$10,000
5090.80	Postage	\$4,000	\$5,000
5120.00	Rents/Leases	\$16,000	\$16,000
5140.01	Equipment Purchase - Data Processing	\$1,000	\$2,000
5140.05	Equipment Purchase - Office	\$1,800	\$1,800
5150.00	Special Department Expense	\$1,500	\$1,500
5150.01	Marketing	\$15,000	\$7,500
5160.00	Maintenance/Other	\$2,000	\$2,000
5160.01	Maintenance/Buildings	\$25,000	\$20,000
5160.03	Maintenance/Equipment	\$10,000	\$5,000
5160.05	Maintenance/Grounds	\$6,500	\$3,500
5160.07	Park and Ride Maintenance	\$20,000	\$15,000
5160.09	Maintenance/Bus Stop	\$4,000	\$4,000
4108.03	Fair Shuttle AB2766 Grant	\$0	\$25,000
5008.01	MY RIDE - Mileage Expenses	\$140,000	\$175,000
6270.00	Contingency	\$570,000	\$704,666
TOTAL SERVICES AND SUPPLIES		\$3,706,300	\$3,974,966
TOTAL OPERATING EXPENSES		\$11,289,518	\$11,493,184