

AGENDA ITEM 2 A  
Action Item

**MEMORANDUM**

**DATE:** February 11, 2026

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

**FROM:** Kate Hewett, Finance Manager

**SUBJECT:** Receive and File Fiscal Year 2025/26 Mid-Year Operating Budget Adjustments

**REQUESTED ACTION:**

**BY MOTION,**

**Receive and File Approved Fiscal Year 2025/26 Mid-Year Operating Budget Adjustments**

**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 El Dorado County Transit Authority Board approved the Fiscal Year (FY) 2024/25 Mid-Year Operating Budget adjustments on February 5, 2026. The adjustments included overall increases in Revenues and Services and Supply accounts. The overall Salary and Benefit account section also reflected an increase. The adjustments to actual revenues and expenses have caused a decrease to the available Contingency line item, which required Board approval.

**DISCUSSION**

The following mid-year adjustments to the El Dorado Transit FY 2025/26 Operating Budget were presented for Board review and approval. The 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.

2. Account 4107.03 Fair Shuttle AB2766 Grant: Decreased by \$7,000. Submitted application for this grant in the amount of \$25,000 so recorded based of previous awards, may change depending on eligibility determination and award letter (not currently available).
3. Account 4300.00 Cash Fares: Increased by \$3,000 based on the first six (6) months of actual receipts.
4. Account 4310.00 Contract Services: Decreased by \$14,000 based on the first six (6) months of actual receipts.
5. Account 4350.00 Local Route Fare Media: Increased by \$4,000 based on first six months of actual receipts.
6. Account 4360.00 Paper Scrip: Decrease by \$2,000 based on the first six (6) months of actual receipts.
7. Account 4370.00 CCJPA Shared Cost: Increased by \$12,751 based on the first six (6) months of actual invoices.
8. Account 4400.00 Advertising Revenue: Increased by \$4,000 based on the first six (6) months of actual invoices.
9. Account 4970.00 Interest Income: Increased by \$130,000 due to higher-than-expected rates of return.
10. Account 5060.00 Offset Reserve Fund (ORF) - CalTIP (restricted): Decreased by \$2,085 to reflect the actual amount as provided by CalTIP for future premium offset.

**Salary and Benefits Accounts**

**Net change is a decrease of \$85,000 in expenses**

11. Account 5010.07 Overtime: Increased by \$80,000 based on the first six (6) months of actual expenses due to the extensive training program and staffing shortages.
12. Account 5020.02 Health Insurance: Decreased by \$200,000 based on the first six (6) months of actual expenses.
13. Account 5020.05 Worker's Compensation: Increased by \$55,000 based on the first six (6) months of actual expenses.

**Service and Supply Accounts**

**Net change is an increase of \$288,666 in expenses**

The following adjustments in each line item presented are based on the actual costs experienced over the first six (6) months of the current fiscal year 2025/26:

14. Account 5030.30 Background Checks: Increased by \$3,000.
15. Account 5040.00 Vehicle Maintenance (In-House): Increased by \$40,000.
16. Account 5040.01 Fuel Purchase: Decreased by \$68,000.
17. Account 5040.03 Vehicle Maintenance/Lubricants: Increased by \$13,000.
18. Account 5040.04 Vehicle Maintenance/Small Tools – Shop: Increased by \$2,000.
19. Account 5050.01 Communications - Phone: Increased by \$20,000.
20. Account 5050.02 Shop Clothing & Supplies: Increased by \$5,000.
21. Account 5090.06 Service Contracts/Equipment: Increased by \$25,000.
22. Account 5090.30 Staff Development/Travel: Increased by \$20,000.
23. Account 5090.40 Memberships: Increased by \$2,000.
24. Account 5090.50 Safety Equipment/Training: Increased by \$27,500.

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 approved 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**  
**APPROVED MID-YEAR OPERATING BUDGET 2025/2026**

**OPERATING BUDGET**

		FY2025/26 Final Operating	FY2025/26 Mid-Year Operating		
		Adopted on 06/05/2025	Proposed on 02/05/2025	Difference	
<b>REVENUE ACCOUNTS</b>					
4000.00	Transportation Development Act (TDA/LTF)	\$6,116,668	\$6,116,668	\$0	
4100.00	Federal Transit Administration (FTA) Section 5311 Grant	\$777,840	\$777,840	\$0	
4100.05	Federal Transit Administration (FTA) Section 5311(f) Grant	\$75,000	<b>\$150,000</b>	\$75,000	<b>1</b>
4100.06	Federal Transit Administration (FTA) ARPA Act Section 5311 Grant	\$277,750	\$277,750	\$0	
4107.03	Fair Shuttle AB2766 Grant	\$32,000	<b>\$25,000</b>	-\$7,000	<b>2</b>
4112.00	Federal Transit Administration (FTA) ARPA Act Section 5307 Grant	\$567,661	\$567,661	\$0	
4270.00	State Transit Assistance (STA)	\$1,893,660	\$1,893,660	\$0	
4300.00	Cash Fares	\$112,000	<b>\$115,000</b>	\$3,000	<b>3</b>
4310.00	Contract Services	\$184,000	<b>\$170,000</b>	-\$14,000	<b>4</b>
4330.00	Commuter Route Fare Media	\$675,000	\$675,000	\$0	
4350.00	Local Route Fare Media	\$100,000	<b>\$104,000</b>	\$4,000	<b>5</b>
4360.00	Paper Scrip	\$13,000	<b>\$11,000</b>	-\$2,000	<b>6</b>
4370.00	CCJPA	\$132,249	<b>\$145,000</b>	\$12,751	<b>7</b>
4400.00	Advertising Revenue	\$23,000	<b>\$27,000</b>	\$4,000	<b>8</b>
4970.00	Interest Income	\$170,000	<b>\$300,000</b>	\$130,000	<b>9</b>
4990.00	Misc. Revenue	\$400	\$400	\$0	
5060.00	Offset Reserve Fund - CalTIP (restricted)	\$139,290	<b>\$137,205</b>	-\$2,085	<b>10</b>
<b>TOTAL REVENUES</b>		<b>\$11,289,518</b>	<b>\$11,493,184</b>	<b>\$203,666</b>	
<b>SALARY &amp; BENEFIT ACCOUNTS</b>					
5010.00	Regular Employees	\$4,406,718	\$4,406,718	\$0	
5010.02	Temporary Employees	\$150,000	<b>\$150,000</b>	\$0	
5010.07	Overtime	\$120,000	<b>\$200,000</b>	\$80,000	<b>11</b>
5010.08	On Call Pay	\$7,000	\$7,000	\$0	
5010.09	ARBRK and Shift Pay	\$60,000	\$60,000	\$0	
5020.01	Employee Retirement	\$750,000	\$750,000	\$0	
5020.02	Health Insurance	\$1,770,000	<b>\$1,570,000</b>	-\$200,000	<b>12</b>
5020.03	Unemployment Insurance	\$15,000	\$15,000	\$0	
5020.04	LT Disability/Life Ins	\$46,000	\$46,000	\$0	
5020.05	Worker's Comp	\$190,000	<b>\$245,000</b>	\$55,000	<b>13</b>
5070.01	OASDI - Payroll Tax - FICA	\$8,500	\$8,500	\$0	
5070.02	MEDICARE - Payroll Tax	\$60,000	\$60,000	\$0	
<b>TOTAL SALARY &amp; BENEFITS</b>		<b>\$7,583,218</b>	<b>\$7,518,218</b>	<b>-\$65,000</b>	
<b>SERVICE &amp; SUPPLY ACCOUNTS</b>					
5030.00	Professional Services	\$250,000	<b>\$250,000</b>	\$0	
5030.10	Employee Medical Exams	\$15,000	\$15,000	\$0	
5030.30	Background Checks	\$2,000	<b>\$5,000</b>	\$3,000	<b>14</b>
5040.00	Vehicle Maintenance (In-House)	\$460,000	<b>\$500,000</b>	\$40,000	<b>15</b>
5040.01	Fuel Purchase	\$868,000	<b>\$800,000</b>	-\$68,000	<b>16</b>
5040.02	Vehicle Maintenance/Tires & Tubes	\$125,000	\$125,000	\$0	
5040.03	Vehicle Maintenance/Lubricants	\$37,000	<b>\$50,000</b>	\$13,000	<b>17</b>
5040.04	Vehicle Maintenance/Small Tools - Shop	\$5,000	<b>\$7,000</b>	\$2,000	<b>18</b>
5040.80	Vehicle Maintenance/Sales Tax/ Fuel & Lub.	\$45,000	\$45,000	\$0	
5050.01	Communications - Phone	\$30,000	<b>\$50,000</b>	\$20,000	<b>19</b>
5050.02	Utilities	\$61,000	\$61,000	\$0	
5050.03	Utilities/ Park & Rides	\$30,000	\$30,000	\$0	
5060.01	Insurance Premiums/Public Liability	\$500,000	\$500,000	\$0	
5060.02	Insurance Premiums/Physical Damage	\$40,000	\$40,000	\$0	
5060.03	Insurance Premiums/Commercial	\$15,000	\$15,000	\$0	
5060.04	Insurance Premium EPLI Package	\$28,000	\$28,000	\$0	
5090.00	Operating Expense - Other	\$3,500	\$3,500	\$0	
5090.01	Household Expenses	\$23,000	\$23,000	\$0	
5090.02	Shop Clothing & Supplies	\$10,000	<b>\$15,000</b>	\$5,000	<b>20</b>
5090.05	Uniforms - Other	\$20,000	\$20,000	\$0	
5090.06	Service Contracts/Equipment	\$200,000	<b>\$225,000</b>	\$25,000	<b>21</b>
5090.08	Pubs/Legal Notices	\$2,500	\$2,500	\$0	
5090.20	Communications - Radio	\$500	\$500	\$0	
5090.30	Staff Development/Travel	\$60,000	<b>\$80,000</b>	\$20,000	<b>22</b>
5090.40	Memberships	\$6,000	<b>\$8,000</b>	\$2,000	<b>23</b>
5090.50	Safety Equipment/Training	\$2,500	<b>\$30,000</b>	\$27,500	<b>24</b>
5090.70	Office Expense	\$22,000	<b>\$30,000</b>	\$8,000	<b>25</b>
5090.72	Bank Charges	\$1,500	\$1,500	\$0	
5090.73	Credit Card Charge Fees	\$6,000	\$6,000	\$0	
5090.74	Connect Card Administration Expenses	\$11,000	\$11,000	\$0	
5090.75	Printing	\$10,000	<b>\$10,000</b>	\$0	
5090.80	Postage	\$4,000	<b>\$5,000</b>	\$1,000	<b>26</b>
5120.00	Rents/Leases	\$16,000	\$16,000	\$0	
5140.01	Equipment Purchase - Data Processing	\$1,000	<b>\$2,000</b>	\$1,000	<b>27</b>
5140.05	Equipment Purchase - Office	\$1,800	\$1,800	\$0	
5150.00	Special Department Expense	\$1,500	\$1,500	\$0	
5150.01	Marketing	\$15,000	<b>\$7,500</b>	-\$7,500	<b>28</b>
5160.00	Maintenance/Other	\$2,000	\$2,000	\$0	
5160.01	Maintenance/Buildings	\$25,000	<b>\$20,000</b>	-\$5,000	<b>29</b>
5160.03	Maintenance/Equipment	\$10,000	<b>\$5,000</b>	-\$5,000	<b>30</b>
5160.05	Maintenance/Grounds	\$6,500	<b>\$3,500</b>	-\$3,000	<b>31</b>
5160.07	Park and Ride Maintenance	\$20,000	<b>\$15,000</b>	-\$5,000	<b>32</b>
5160.09	Maintenance/Bus Stop	\$4,000	\$4,000	\$0	
4108.03	Fair Shuttle AB2766 Grant	\$0	<b>\$25,000</b>	\$25,000	<b>33</b>
5008.01	MY RIDE - Mileage Expenses	\$140,000	<b>\$175,000</b>	\$35,000	<b>34</b>
6270.00	Contingency	\$570,000	<b>\$704,666</b>	\$134,666	<b>35</b>
<b>TOTAL SERVICES AND SUPPLIES</b>		<b>\$3,706,300</b>	<b>\$3,974,966</b>	<b>\$268,666</b>	
<b>TOTAL OPERATING EXPENSES</b>		<b>\$11,289,518</b>	<b>\$11,493,184</b>	<b>-\$203,666</b>	