

AGENDA ITEM 2 A
Action Item

MEMORANDUM

DATE: March 26, 2025

TO: El Dorado County Transit Authority
Transit Advisory Committee

FROM: Kate Hewett, Finance Manager

SUBJECT: Fiscal Year 2025/26 Preliminary Operating and Capital Budgets

REQUESTED ACTION:
BY MOTION,

1. Receive and File Fiscal Year 2025/26 Preliminary Operating Budget including Revisions
2. Receive and File Fiscal Year 2025/26 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 15th 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 15th.

On March 6, 2025, the fiscal year (FY) 2025/26 Preliminary Operating and Capital Budgets were presented for full Board review. El Dorado Transit is required to operate within a balanced budget.

On April 3, 2025, staff will be requesting the Adoption of the Preliminary Operating and Capital Budgets at the Board meeting.

DISCUSSION

Staff anticipate that changes to the Operating Budget FY 2025/26 will need to be made after the presentation of April 3, 2025, due to future operating needs arising.

Final premium amounts have not yet been received from the CalTIP for Public Liability, Vehicle Physical Damage, and Employment Practices Liability Insurance (EPLI) packages. Workers' Compensation rates have also have not been received from Special Districts Risk Management Authority (SDRMA). Once received, the operating budget will be adjusted accordingly.

There have been no changes made to the Capital Improvement Plan (CIP) and Budget since the March 3, 2025, presentation. However, staff expects there will be additional projects added during the April 3, 2025, presentation.

Staff is requesting the TAC adopt the proposed Fiscal Year 2025/26 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 5, 2025, meeting.

FISCAL IMPACT

The Preliminary FY 2025/26 Operating Budget as presented reflects a projected \$10,739,172 in total operating expenditures balanced to anticipated Federal, State and project specific operating revenues.

The Preliminary Capital Budget reflects a total budget of \$15,964,893 in project costs with a shortfall of \$2,228,842 due to the anticipated needs of the Zero Emissions Bus (ZEB) fleet conversion.

EL DORADO COUNTY TRANSIT AUTHORITY
PRELIMINARY OPERATING BUDGET 2025/2026

OPERATING BUDGET

		FY 2024/2025	FY2025/26	
		Mid Year	Prelim Operating	
REVENUE ACCOUNTS		Adopted 02/06/25	Proposed 03/06/25	Difference
4000.00	Transportation Development Act (TDA/LTF)	\$7,292,470	\$6,100,000	-\$1,192,470
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	\$32,000	\$0
4112.00	Federal Transit Administration (FTA) ARPA Act Section 5307 Grant	\$189,221	\$189,221	\$0
4270.00	State Transit Assistance (STA)	\$0	\$1,893,660	\$1,893,660
4300.00	Cash Fares	\$108,000	\$112,000	\$4,000
4310.00	Contract Services	\$177,000	\$184,000	\$7,000
4330.00	Commuter Route Fare Media	\$600,000	\$675,000	\$75,000
4350.00	Local Route Fare Media	\$90,000	\$100,000	\$10,000
4360.00	Paper Scrip	\$10,000	\$13,000	\$3,000
4370.00	CCJPA	\$130,000	\$132,249	\$2,249
4400.00	Advertising Revenue	\$14,500	\$23,000	\$8,500
4970.00	Interest Income	\$170,000	\$170,000	\$0
4990.00	Misc. Revenue	\$400	\$400	\$0
5060.00	Offset Reserve Fund - CalTIP (restricted)	\$139,290	\$139,290	\$0
TOTAL REVENUES		\$9,928,233	\$10,739,172	\$810,939
SALARY & BENEFIT ACCOUNTS				
5010.00	Regular Employees	\$4,146,661	\$4,401,372	\$254,711
5010.02	Temporary Employees	\$150,000	\$150,000	\$0
5010.07	Overtime	\$120,000	\$120,000	\$0
5010.08	On Call Pay	\$7,000	\$7,000	\$0
5010.09	ARBRK and Shift Pay	\$50,000	\$60,000	\$10,000
5020.01	Employee Retirement	\$600,000	\$750,000	\$150,000
5020.02	Health Insurance	\$1,585,000	\$1,770,000	\$185,000
5020.03	Unemployment Insurance	\$15,000	\$15,000	\$0
5020.04	LT Disability/Life Ins	\$43,000	\$46,000	\$3,000
5020.05	Worker's Comp	\$138,000	\$159,000	\$21,000
5070.01	OASDI - Payroll Tax - FICA	\$8,500	\$8,500	\$0
5070.02	MEDICARE - Payroll Tax	\$60,000	\$60,000	\$0
TOTAL SALARY & BENEFITS		\$6,923,161	\$7,546,872	\$623,711
SERVICE & SUPPLY ACCOUNTS				
5030.00	Professional Services	\$250,000	\$250,000	\$0
5030.10	Employee Medical Exams	\$15,000	\$15,000	\$0
5030.30	Background Checks	\$3,000	\$2,000	-\$1,000
5040.00	Vehicle Maintenance (In-House)	\$440,000	\$460,000	\$20,000
5040.01	Fuel Purchase	\$650,000	\$750,000	\$100,000
5040.02	Vehicle Maintenance/Tires & Tubes	\$135,000	\$125,000	-\$10,000
5040.03	Vehicle Maintenance/Lubricants	\$47,000	\$37,000	-\$10,000
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	\$30,000	-\$5,000
5050.02	Utilities	\$56,000	\$61,000	\$5,000
5050.03	Utilities/ Park & Rides	\$30,000	\$30,000	\$0
5060.01	Insurance Premiums/Public Liability	\$408,000	\$365,000	-\$43,000
5060.02	Insurance Premiums/Physical Damage	\$26,000	\$30,000	\$4,000
5060.03	Insurance Premiums/Commercial	\$15,000	\$15,000	\$0
5060.04	Insurance Premium EPLI Package	\$35,000	\$35,000	\$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	\$10,000	\$0
5090.05	Uniforms - Other	\$30,000	\$20,000	-\$10,000
5090.06	Service Contracts/Equipment	\$200,000	\$200,000	\$0
5090.08	Pubs/Legal Notices	\$2,500	\$2,500	\$0
5090.20	Communications - Radio	\$500	\$500	\$0
5090.30	Staff Development/Travel	\$60,000	\$60,000	\$0
5090.40	Memberships	\$6,000	\$6,000	\$0
5090.50	Safety Equipment/Training	\$5,000	\$2,500	-\$2,500
5090.70	Office Expense	\$22,000	\$22,000	\$0
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	\$15,000	\$10,000	-\$5,000
5090.80	Postage	\$4,000	\$4,000	\$0
5120.00	Rents/Leases	\$16,000	\$16,000	\$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	\$30,000	\$15,000	-\$15,000
5160.00	Maintenance/Other	\$2,000	\$2,000	\$0
5160.01	Maintenance/Buildings	\$25,000	\$25,000	\$0
5160.03	Maintenance/Equipment	\$20,000	\$10,000	-\$10,000
5160.05	Maintenance/Grounds	\$25,000	\$6,500	-\$18,500
5160.07	Park and Ride Maintenance	\$47,500	\$20,000	-\$27,500
5160.09	Maintenance/Bus Stop	\$8,000	\$4,000	-\$4,000
4108.03	Fair Shuttle AB2766 Grant	\$0	\$0	\$0
5008.01	MY RIDE - Mileage Expenses	\$140,000	\$140,000	\$0
6270.00	Contingency	\$92,272	\$312,000	\$219,728
TOTAL SERVICES AND SUPPLIES		\$3,005,072	\$3,192,300	\$187,228
TOTAL OPERATING EXPENSES		\$9,928,233	\$10,739,172	\$810,939

El Dorado County Transit Authority

Preliminary Capital Improvement Plan Budget FY 2025/26

Status	CIP Project Number	Project Description	Completion Estimate (FY)	Project Budget	STA* \$10,986,108	FTA Section 5307 \$738,792	FTA Section 5310 \$180,000	FTA Section 5339 \$1,606,760	LCTOP \$1,316,158	TIRCP \$123,000	SB1 / SGR \$1,241,738	Unfunded
ACTIVE	20-04	Maintenance Facility Swamp Cooler and Steam Cleaner Modifications	2025/26	\$168,675	\$168,675							\$0
ACTIVE	22-02	El Dorado Hills Park and Ride Improvements	2027/28	\$2,800,000	\$1,789,448	\$738,792		\$271,760				\$0
ACTIVE	22-03	Zero Emission Vehicles and Infrastructure	2027/28	\$8,280,000	\$3,800,000			\$935,000	\$1,316,158			\$2,228,842
ACTIVE	22-04	Bass Lake Park & Ride - Phase I	2026/27	\$500,000	\$500,000							\$0
ACTIVE	22-05	Scheduling and Dispatching Software Replacement	2025/26	\$230,000	\$50,000		\$180,000					\$0
ACTIVE	23-02	Bus Parking Lot Rehabilitation	2026/27	\$1,241,738							\$1,241,738	\$0
ACTIVE	24-02	Passenger Security Surveillance & Lighting	2025/26	\$451,000	\$451,000							\$0
ACTIVE	24-04	Collision Avoidance System Upgrade	2025/26	\$358,050	\$358,050							\$0
ACTIVE	25-03	Cambridge Road Park and Ride Improvements	2026/27	\$950,000	\$950,000							\$0
ACTIVE	25-04	Placerville Station Upgrades	2025/26	\$55,000	\$55,000							\$0
ACTIVE	25-05	Payment Acceptance Device Hardware and Processor Services	2025/26	\$187,168	\$64,168					\$123,000		\$0
ACTIVE	25-06	Vehicle Replacement - Demand Response/Micro-Transit	2026/27	\$663,262	\$263,262			\$400,000				\$0
ACTIVE	26-01	Administration / Maintenance Facility Equipment	2025/26	\$40,000	\$40,000							\$0
ACTIVE	26-02	Bus Stop Improvements, Maintenance and Repairs	2025/26	\$40,000	\$40,000							\$0
Project Totals				\$15,964,893	\$8,529,603	\$738,792	\$180,000	\$1,606,760	\$1,316,158	\$123,000	\$1,241,738	\$2,228,842
Remaining Funds Available					\$2,456,505	\$0	\$0	\$0	\$0	\$0	\$0	-\$2,228,842

*Balance Per FY 2023/24 Audited Financials

Project Status:

In Progress

Funded

Unfunded