

AGENDA ITEM 3 A  
Information Item

**MEMORANDUM**

**DATE:** October 23, 2019

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

**FROM:** Julie Petersen, Finance Manager

**SUBJECT:** Final Amended Operating Budget Fiscal Year 2018/19

**REQUESTED ACTION:**

**BY MOTION,**

**No Action. Information Item**

**BACKGROUND**

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*”.

- August 1, 2019 – The Board approved the Final Amended Operating Budget FY 2018/19.

Final Amended Operating Budget adjustments are based on actual revenue and expenses; producing decreases to revenue, salary and benefit and general expenses.

**DISCUSSION**

Outlined below are adjustments with comments and attached is a copy of the Final Amended Operating Budget with the mid-year budget for comparison showing net changes made.

The represented overall budget reflects decreases to revenue, salary and benefits and general expense units. The Final Amended Operating Budget decreases the annual budget by \$1,154,825.

El Dorado Transit Management and staff worked well within the mid-year budget adjustment projections. No major service changes were implemented that would reflect the need for more drastic final adjustments.

## *REVENUE ACCOUNTS*

El Dorado Transit saw an overall decrease of approximately \$17,338 in fare revenue accounts.

Total revenue decreased by \$1,154,825.

- 1** State Transit Assistance was reduced to reflect anticipated transfer to capital budget. Actual amounts will be presented in the annual financial audit results.
- 2** Interest Income increased to accurately reflect receipts.
- 3** Farebox increased to accurately reflect receipts.
- 4** Contract Services increased to accurately reflect receipts.
- 5** Farebox – Charter decreased to accurately reflect receipts.
- 6** Sacramento Commuter Route Passes decreased to accurately reflect receipts.
- 7** Bus passes decreased to accurately reflect receipts.
- 8** Scrip increased to accurately reflect receipts.
- 9** Apple Farms Shuttle included to reflect actual receipts.
- 10** Fair Shuttle AB2766 income decreased to actual receipts.

## *SALARY & BENEFITS ACCOUNTS*

Overall, the Salary and Benefits accounts were managed below mid-year budget adjustment projections. There have been no significant service changes that would drive a major change in budget preparation methodology.

Total Salary and Benefits accounts decreased by \$680,600.

- 11** Regular Employees decreased to reflect current actuals; several positions continue to be vacant in the operations department.
- 12** Temporary Employees decreased to reflect actual usage of the extra help; this item directly correlates to the increase in overtime for regular employees.
- 13** Overtime increased to accurately reflect costs; lack of extra help employees for leave coverage increases the need for overtime.
- 14** On Call Pay decreased to accurately reflect usage.
- 15** Skill and Shift Pay decreased to reflect actual costs.
- 16** Employee Retirement reduced to reflect actual costs.
- 17** Social Security (FICA) Payroll Tax reduced to accurately reflect actual costs; this item is driven by extra help.
- 18** Medicare Payroll Tax reduced to accurately reflect actual costs.
- 19** Health Insurance decreased to reflect actual expenses.
- 20** Unemployment Insurance decreased to reflect actual costs; this is a reimburse only account.
- 21** Long Term Disability/Life insurance decreased to reflect actual.
- 22** Workers' Compensation reduced to reflect actual Premiums paid and an estimated reconciliation adjustment.

## *SERVICE & SUPPLY ACCOUNTS*

The Contingency line item has been zeroed out to balance the Final Amended Budget.

Total Services and Supplies accounts decreased by \$474,225.

- 23** Clothing & Supplies decreased closer to actual expenses.
- 24** Uniforms – Other increased closer to actual expenses.
- 25** Communications – Phone decreased closer to actual expenses.
- 26** Communications – Radio zeroed to actual.
- 27** Household Expenses decreased closer to actual expenses.
- 28** Insurance Premiums/Physical Damage decreased to reflect the two (2) month pre-paid allocation of current FY 2017/18 premiums into FY 2018/19.
- 29** Insurance Premiums/Commercial increased to reflect Actual.
- 30** Insurance Premiums/Employee Practices Liability Insurance decreased to reflect the two (2) month pre-paid allocation of current FY 2017/18 premiums into FY 2018/19.
- 31** Service Contracts/Equipment decreased closer to actual expenses.
- 32** Park & Ride Maintenance decreased closer to actual expenses.
- 33** Maintenance/Buildings increased closer to actual expenses.
- 34** Maintenance/Grounds decreased closer to actual expenses.
- 35** Maintenance/Bus Stops decreased closer to actual expenses.
- 36** Maintenance/other decreased closer to actual expenses.
- 37** Vehicle Maintenance (In-House) decreased closer to actual expenses.
- 38** Vehicle Maintenance/Tires & Tubes decreased closer to actual expenses.
- 39** Vehicle Maintenance/ Lubricants increased closer to actual expenses.
- 40** Vehicle Maintenance/ Small Tools - Shop increased closer to actual expenses.
- 41** Vehicle Maintenance/Sales Tax/Fuel & Lubricants - decreased closer to actual expenses.
- 42** Memberships decreased closer to actual expenses.
- 43** Office Expense decreases closer to actual expenses.
- 44** Postage decreased closer to actual expenses.
- 45** Professional Services decreased closer to actual expenses.
- 46** Employee Exams increase closer to actual expenses.
- 47** Publications/Legal Notices increased closer to actual expenses.
- 48** Printing decreased closer to actual expenses.
- 49** Rents/Leases – Equipment decreased closer to actual expenses.
- 50** Marketing decreased closer to actual expenses.
- 51** Staff Development/Travel increased closer to actual expenses.
- 52** Fuel Purchase decreased closer to actual expenses.
- 53** Bank Charges decreased closer to actual expenses.
- 54** Credit Card Fees decreased closer to actual expenses.
- 55** Connect Card administration Fees decreased closer to actual expenses.
- 56** Utilities decreased closer to actual expenses.
- 57** Utilities/Park & Ride decreased closer to actual expenses.
- 58** AB2766 Apple Farms line item added to reflect actual expenses.

**59** AB2766 Fair Shuttle actual expenses.

**60** Contingency line adjusted to zero to balance the FY 2018/19 operating budget.

**FISCAL IMPACT**

Staff is presenting a balanced Final Amended Operating Budget for FY 2018/19.

Final adjustments and financial position of the El Dorado County Transit Authority will be presented during the December 2019 regularly scheduled Board meeting.

**EL DORADO COUNTY TRANSIT AUTHORITY  
FINAL AMENDED OPERATING BUDGET 2018/2019**

OPERATING BUDGET		FY 2018/2019 Mid Year Adopted 02/07/2019	FY 2018/2019 Final Amended Approved 9/05/2019	Difference
<b>REVENUE ACCOUNTS</b>				
4000.00	Transportation Development Act (TDA/LTF)	\$4,837,735	\$4,837,735	\$0
4270.00	State Transit Assistance (STA)	\$1,496,803	\$218,627	-\$1,278,176 <b>1</b>
4270.00	State Transit Assistance (STA) Deferred	\$0	\$0	\$0
4270.01	State Transit Assistance (STA)/State of Good Repair (SGR)	\$236,877	\$236,877	\$0
4970.00	Interest Income	\$45,000	\$62,890	\$17,890 <b>2</b>
4100.00	Federal Transit Administration (FTA) Section 5311 Grant	\$509,322	\$509,322	\$0
4300.00	Farebox	\$245,000	\$247,500	\$2,500 <b>3</b>
4310.00	Contract Services	\$360,000	\$383,000	\$23,000 <b>4</b>
4320.00	Farebox - Charter	\$5,000	\$1,162	-\$3,838 <b>5</b>
4330.00	Sac Commute Route Passes	\$778,000	\$766,000	-\$12,000 <b>6</b>
4350.00	Bus Passes	\$72,000	\$70,000	-\$2,000 <b>7</b>
4360.00	Scrip	\$25,000	\$26,400	\$1,400 <b>8</b>
4400.00	Advertising Revenue	\$0	\$0	\$0
4990.00	Misc. Revenue	\$0	\$0	\$0
4107.00	Apple Farms Shuttle AB2766 Grant	\$0	\$101,140	\$101,140 <b>9</b>
4107.03	Fair Shuttle AB2766 Grant	\$41,899	\$37,158	-\$4,741 <b>10</b>
4109.04	Low Carbon Transit Operations Program (LCTOP) Grant CP	\$217,678	\$217,678	\$0
4112.00	FTA Section 5307 Grant Income - Preventative Maintenance (PM)	\$250,000	\$250,000	\$0
5060.00	Offset Reserve Fund - CalTIP (restricted)	\$8,374	\$8,374	\$0
<b>TOTAL REVENUES</b>		<b>\$9,128,688</b>	<b>\$7,973,863</b>	-\$1,154,825
<b>SALARY &amp; BENEFIT ACCOUNTS</b>				
5010.00	Regular Employees	\$3,617,065	\$3,337,065	-\$280,000 <b>11</b>
5010.02	Temporary Employees	\$100,000	\$68,000	-\$32,000 <b>12</b>
5010.07	Overtime	\$70,000	\$116,000	\$46,000 <b>13</b>
5010.08	On Call Pay	\$9,000	\$6,400	-\$2,600 <b>14</b>
5010.09	Skill and Shift Pay	\$23,000	\$5,000	-\$18,000 <b>15</b>
5020.01	Employee Retirement	\$606,000	\$489,000	-\$117,000 <b>16</b>
5070.01	(OASDI - Payroll Tax) FICA	\$10,000	\$3,500	-\$6,500 <b>17</b>
5070.02	MEDICARE - Payroll Tax	\$54,000	\$51,000	-\$3,000 <b>18</b>
5020.02	Health Insurance	\$1,538,000	\$1,292,000	-\$246,000 <b>19</b>
5020.03	Unemployment Insurance	\$20,000	\$2,500	-\$17,500 <b>20</b>
5020.04	LT Disability/Life Ins	\$39,000	\$37,000	-\$2,000 <b>21</b>
5020.05	Worker's Comp	\$190,000	\$188,000	-\$2,000 <b>22</b>
<b>TOTAL SALARY &amp; BENEFITS</b>		<b>\$6,276,065</b>	<b>\$5,595,465</b>	-\$680,600
<b>SERVICE &amp; SUPPLY ACCOUNTS</b>				
5090.02	Clothing & Supplies	\$3,600	\$2,700	-\$900 <b>23</b>
5090.05	Uniforms - Other	\$14,000	\$15,050	\$1,050 <b>24</b>
5050.01	Communications - Phone	\$57,000	\$53,000	-\$4,000 <b>25</b>
5090.20	Communications - Radio	\$1,000	\$0	-\$1,000 <b>26</b>
5090.01	Household Expenses	\$15,750	\$12,700	-\$3,050 <b>27</b>
5060.01	Insurance Premiums/Public Liability	\$535,000	\$535,000	\$0
5060.02	Insurance Premiums/Physical Damage	\$25,000	\$23,300	-\$1,700 <b>28</b>
5060.03	Insurance Premiums/Commercial	\$12,000	\$12,100	\$100 <b>29</b>
5060.04	Insurance Premium EPLI Package	\$22,000	\$16,500	-\$5,500 <b>30</b>
5090.06	Service Contracts/Equipment	\$192,000	\$143,000	-\$49,000 <b>31</b>
5160.07	Park and Ride Maintenance	\$12,000	\$9,800	-\$2,200 <b>32</b>
5160.01	Maintenance/Buildings	\$4,500	\$7,200	\$2,700 <b>33</b>
5160.03	Maintenance/Equipment	\$8,000	\$8,000	\$0
5160.05	Maintenance/Grounds	\$5,500	\$3,700	-\$1,800 <b>34</b>
5160.09	Maintenance/Bus Stop	\$3,000	\$1,700	-\$1,300 <b>35</b>
5160.00	Maintenance/Other	\$2,500	\$1,200	-\$1,300 <b>36</b>
5040.00	Vehicle Maintenance (In-House)	\$380,000	\$236,000	-\$144,000 <b>37</b>
5040.02	Vehicle Maintenance/Tires & Tubes	\$85,000	\$79,000	-\$6,000 <b>38</b>
5040.03	Vehicle Maintenance/Lubricants	\$28,000	\$30,000	\$2,000 <b>39</b>
5040.04	Vehicle Maintenance/Small Tools - Shop	\$4,300	\$6,650	\$2,350 <b>40</b>
5040.80	Vehicle Maintenance/Sales Tax/ Fuel & Lub.	\$45,000	\$43,000	-\$2,000 <b>41</b>
5090.40	Memberships	\$7,400	\$4,500	-\$2,900 <b>42</b>
5090.70	Office Expense	\$15,000	\$12,200	-\$2,800 <b>43</b>
5090.80	Postage	\$4,000	\$3,500	-\$500 <b>44</b>
5090.00	Operating Expense - Other	\$600	\$600	\$0
5030.00	Professional Services	\$170,000	\$157,000	-\$13,000 <b>45</b>
5030.10	Employee Medical Exams	\$9,000	\$9,600	\$600 <b>46</b>
5030.30	Background Checks	\$2,000	\$2,000	\$0
5090.08	Pubs/Legal Notices	\$4,000	\$4,200	\$200 <b>47</b>
5090.75	Printing	\$20,000	\$9,500	-\$10,500 <b>48</b>
5120.02	Rents/Leases - Equipment	\$21,000	\$19,000	-\$2,000 <b>49</b>
5120.03	Rents/Leases Park and Rides	\$11,000	\$11,000	\$0
5140.01	Equipment Purchase - Data Processing	\$1,000	\$1,000	\$0
5140.05	Equipment Purchase - Office	\$4,000	\$4,000	\$0
5150.00	Special Department Expense	\$5,000	\$5,000	\$0
5150.01	Marketing	\$25,000	\$7,000	-\$18,000 <b>50</b>
5090.30	Staff Development/Travel	\$31,000	\$33,000	\$2,000 <b>51</b>
5040.01	Fuel Purchase	\$671,000	\$640,000	-\$31,000 <b>52</b>
5090.72	Bank Charges	\$800	\$600	-\$200 <b>53</b>
5090.73	Credit Card Charge Fees	\$5,000	\$3,200	-\$1,800 <b>54</b>
5090.74	Connect Card Administration Expenses	\$40,000	\$2,700	-\$37,300 <b>55</b>
5050.02	Utilities	\$54,000	\$46,000	-\$8,000 <b>56</b>
5050.03	Utilities/ Park & Rides	\$24,000	\$22,000	-\$2,000 <b>57</b>
4108.01	Apple Farms Shuttle AB2766 Grant	\$0	\$101,198	\$101,198 <b>58</b>
4108.03	Fair Shuttle AB2766 Grant	Pending	\$40,000	\$40,000 <b>59</b>
6270.00	Contingency	\$272,673	\$0	-\$272,673 <b>60</b>
<b>TOTAL SERVICES AND SUPPLIES</b>		<b>\$2,852,623</b>	<b>\$2,378,398</b>	-\$474,225
<b>TOTAL OPERATING EXPENSES</b>		<b>\$9,128,688</b>	<b>\$7,973,863</b>	-\$1,154,825