

FY 2024-25 ADOPTED BUDGET

A presentation of proposed changes and seeking Board direction before final adoption on September 24, 2024

A photograph of a sunset or sunrise seen through the branches of an olive tree. The sun is a bright orange circle partially obscured by the leaves, creating a warm, golden glow. The sky is filled with soft, wispy clouds in shades of orange, pink, and blue. The olive branches in the foreground are dark and silhouetted against the bright light.

GENERAL REVENUES

PROPERTY TAX REVENUE

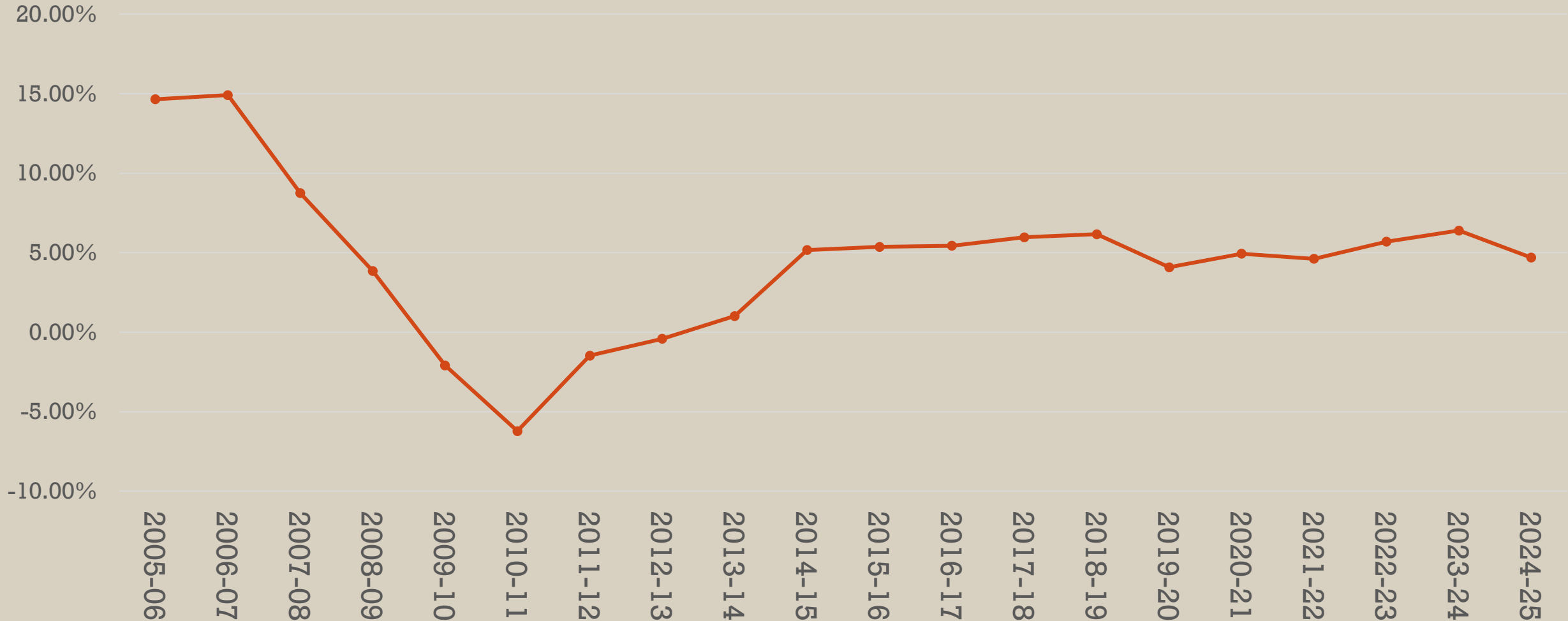
Current Secured and Property Tax In-Lieu of Vehicle License Fees



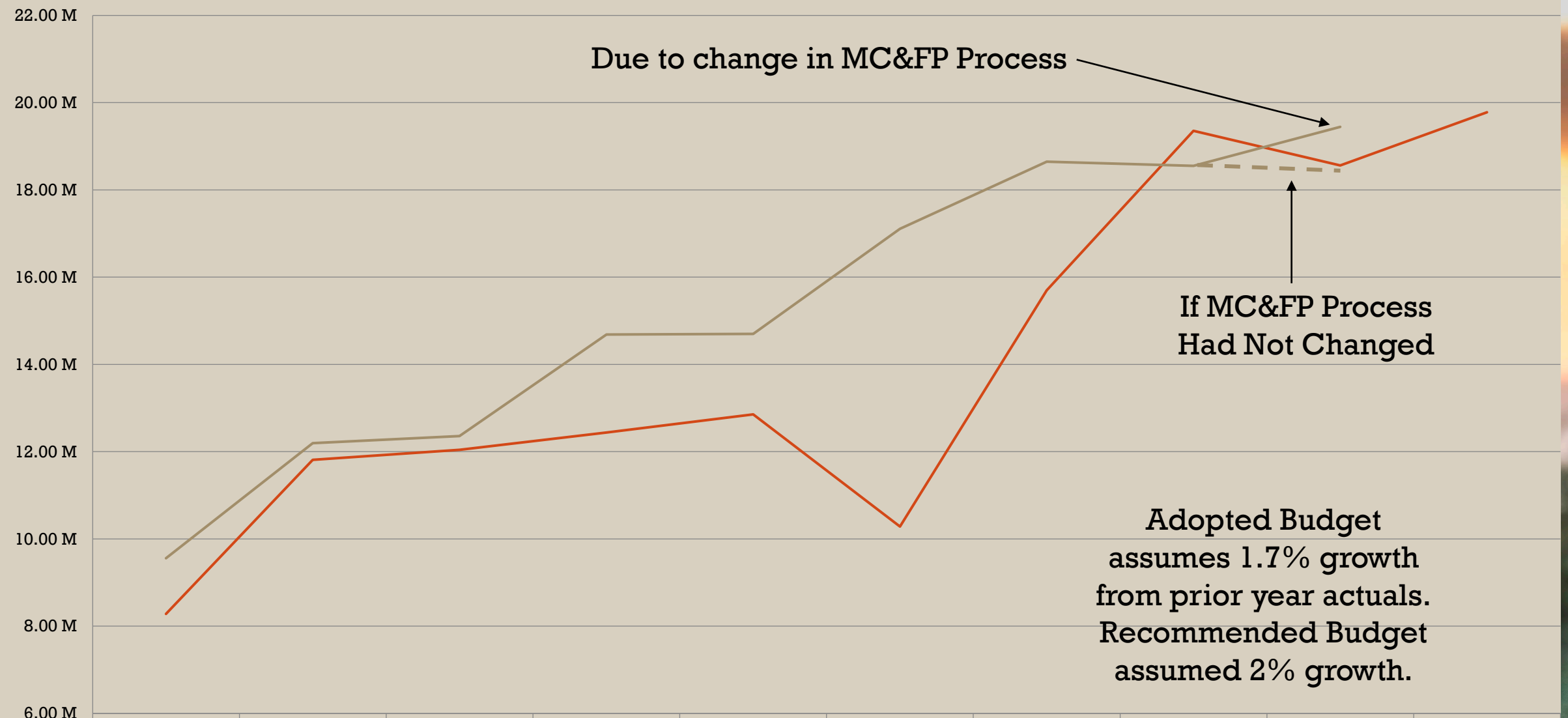
	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
— Budget	75.04	79.92	84.18	88.58	92.33	96.50	102.24	109.23	116.28	121.49
— Actual	76.12	80.17	84.89	89.58	93.06	97.58	102.08	109.22	116.05	

PROPERTY TAX REVENUE

Property Tax Growth %



SALES & USE TAX REVENUE



	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
Budget	8.28	11.81	12.04	12.44	12.85	10.28	15.70	19.35	18.56	19.78
Actual	9.56	12.20	12.35	14.68	14.70	17.11	18.65	18.55	18.45	19.78

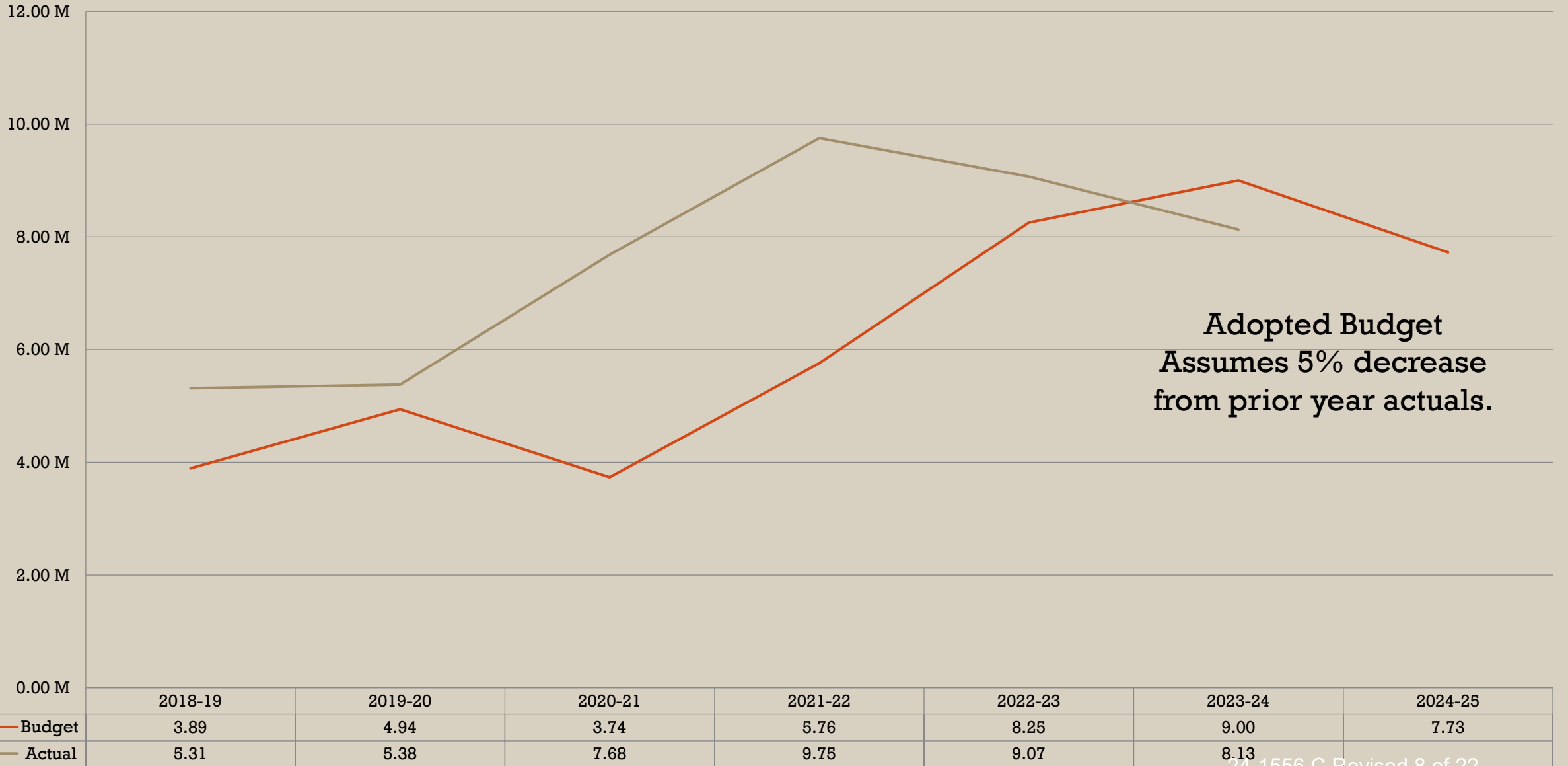
FUND BALANCE SOURCES

Departmental Savings, 27%, \$15.9 M	ARPA Spending Plan, 17%, \$10.0 M	Contingency, 12%, \$7.3 M	Carryforward Projects, 11%, \$6.4 M	MC&FP Fund Balance, 9%, \$5.5 M	
		General Revenues, 12%, \$6.9 M		FMV Audit Adjust- ment, 4%, \$2.6 M	CDFA Depts Prepay Cost Plan, 3%, \$1.9 M

An aerial photograph of a river flowing through a forest. The river is a vibrant blue color, contrasting with the surrounding green and autumn-colored trees. The trees on the left side of the river are in full autumn foliage, showing shades of orange, red, and yellow. The trees on the right side are mostly green, suggesting they are evergreens or have not yet changed color. The river flows from the top left towards the bottom right, with several rapids and waterfalls visible. The overall scene is a beautiful natural landscape.

DISCRETIONARY TRANSIENT OCCUPANCY TAX (DTOT)

DTOT REVENUE



CHANGES TO DTOT BUDGET

Move \$500,000 for Tahoma Facility in new Tahoma Designation

Diamond Springs Park decrease carryover by \$136k

Carryover of remaining \$20k for Airport Study

Planning \$20k for Diamond Springs Park

DTOT Special Projects Designation at \$823k

Move remaining Broadband & Biomass \$270k to DTOT Designation

Hold \$176k for DOT Broadband project

Planning GSEC funding \$63,149

Move \$150k from VHR Planner Time to TED Area Plan

Carryover of \$1.45m of DOT FY 2023-24 allocations

A photograph of a pumpkin patch at sunset. The sky is filled with dramatic, dark blue and orange clouds. The sun is low on the horizon, casting a warm glow over the field. In the foreground, several large, ripe pumpkins are scattered across the ground, some still attached to their vines. The background shows a line of trees silhouetted against the bright sky.

MAJOR BUDGET CHANGES

PERSONNEL ALLOCATION CHANGES

Department	Division	Classification	FTE Change
Chief Administrative Office	EMS	EMS & Emergency Preparedness Supervisor	-1.00
HHSA	Admin & Finance	Sr. Accountant	1.00
HHSA	Animal Services	Administrative Analyst I/II	1.00
HHSA	Behavioral Health	Mental Health Worker I/II	3.00
HHSA	Social Services	Social Worker III	1.00
HHSA	Social Services	Social Worker Supervisor II	1.00
HHSA	Veterans Services	Office Assistant I/II	1.00
Planning & Building	Code Enforcement	Code Enforcement Manager	1.00
Planning & Building	Code Enforcement	Code Enforcement Officer I/II	1.00

RESOURCE CONSERVATION DISTRICT FUNDING

- The Budget includes a \$264,737 increased General Fund Contribution to the Resource Conversation Districts, for a total contribution of \$497,017
- The Board directed this increase on August 27, 2024, with Legistar item 24-1499, and directed staff to return with funding sources.
 - There is no direct funding source for the increased contribution.
 - The funding is coming from not meeting the Capital Projects, IT, and Disaster Expenses Designations Board policies.

RESERVE & DESIGNATION CHANGES

CAPITAL PROJECTS DESIGNATION

Recm'd Budget
FY 2024-25
Ending
Balance
\$2.4 M

Increased use
of \$1.7 M for
ACO Workplan

Add \$2 M to
Designation

Adopted FY
2024-25
Ending
Balance of
\$2.7 M

RESERVE & DESIGNATION CHANGES

NEW RISK PROGRAM INCREASES DESIGNATION

In FY 2023-24,
Risk Program
Charges
increased
\$6.5 M

6.9% increase
to 2025 health
insurance
premiums

18% increase
in other
insurance
premiums

Create new
Risk Program
Increases
Designation
with \$4 M

RESERVE & DESIGNATION CHANGES

NEW FAIR MARKET VALUE (FMV) AUDIT ADJUSTMENT DESIGNATION

In FY 2022-23,
FMV audit
adjustment of
\$4.9 M

FY 2023-24
FMV audit
adjustment
returned prior
amount &
held \$2.3 M

Net of two
adjustments
was a return
of \$2.6 M to
General Fund

Create new
FMV Audit
Adjustment
Designation
with \$2.6 M

RESERVE & DESIGNATION CHANGES

CALPERS COST INCREASES

Recm'd Budget
FY 2024-25
Ending
Balance
\$3.7 M

CalPERS
Actuarial
Reports show a
\$10.9 M
increase over
next 5 years

Budget adjusts
Designation to
3.5 years of
projected
increases

Adopted FY
2024-25
Ending
Balance of
\$8.8 M

RESERVE & DESIGNATION CHANGES

HHSA INDIRECT COST RATE PLAN (ICRP) DESIGNATION

Recm'd Budget
FY 2024-25
used the
\$250K
designated in
FY 2023-24

FY 2023-24
ICRP
overcollection
of \$820K

Adopted FY
2024-25
Ending
Balance of
\$820K for use
in FY 2025-26

ADDITIONAL CHANGES

\$50,000
Assessor Parcel
Fabric Project
Led by the
Surveyor

District
Attorney
Retirement
Payouts
\$216,000

Surveyor
Enhanced
County Imagery
\$128,000

\$400,000 Public
Health ARPA
reallocated for
Tahoe Dental
Equipment

\$140,000 PH
ARPA for Animal
Services
Communication
Trailer for
Emergencies

MC&FP
Contribution of
\$7,825,867

EDH Fire ERAF
Equivalent
Contribution of
\$111,119



STRUCTURAL SUSTAINABILITY OF THE COUNTY BUDGET

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November 2024 Board Item:

- CAO Presentation on Fiscal Outlook
- Board direction on options for fiscal sustainability

January - March 2025:

- Board direction to implement options for FY 2025-26 Budget & beyond to achieve & maintain structural budget sustainability

Board Action

Chief Administrative Office recommending the Board:

- 1) Receive a presentation and provide direction on recommended changes to the County of El Dorado Budget for Fiscal Year (FY) 2024-25;
- 2) Direct staff to reduce the FY 2024-25 contribution to the Capital Projects Designation to fund the Resource Conservation Districts funding increase (\$264,737), as included in the recommended changes;
- 3) Adopt and authorize the Chair to sign Resolution 151-2024, to outline the process the Board will use to make an annual contribution to the El Dorado Hills County Water District, in the amount equivalent to the ERAF obligation on the County's base property tax transfer resulting from the dissolution of the Latrobe Fire Protection District;
- 4) Direct staff to return on September 24, 2024, with a Budget Resolution, Budget Amendment, and corresponding Personnel Allocation Changes Resolution based on discussion and direction received during this item; and
- 5) Direct staff to return to the Board on November 5, 2024, to discuss the structural sustainability of the budget.

A scenic landscape featuring a sunset sky with vibrant orange, yellow, and blue hues. The foreground shows rolling green hills and a large, dark tree on the right side. The text "THANK YOU" is overlaid in the center in a bold, white, serif font.

THANK YOU