

April Budget Presentation

April 22, 2025



Board Budget Polices

Provide a framework for budgetary decision making regarding the use of County funds, to ensure prudent County fiscal management and to direct the CAO in the development and management of the County Budget (Policy B-16)

Board Budget Policies

- 1. Pursue Operational Efficiencies
- 2. Maximize the Board's Discretion
- 3. Pursuit of New Revenues
- 4. Grant Funding
- 5. New or Enhanced Discretionary Programs
- 6. County Share
- 7. Vacant and New Positions
- 8. General Fund Contingency
- 9. Budget Controlled at Expenditure Class/Object Level

- 10. General Reserves
- 11. Designation for Capital Projects
- 12. Pension Funding
- 13. Discretionary Transient Occupancy Tax
- 14. Fixed (Capital) Assets
- 15. Designation for Road Maintenance
- 16. Designation for Information Technologies Infrastructure
- 17. Designation for Disaster Expenses



Discretionary Transient Occupancy Tax (DTOT)

- Board direction on February 11, 2025 to include DTOT in the County General Fund
- Staff recommendation to remove the DTOT section from Policy B-16 Budget Policies

Designation for Disaster Expenses

- Currently, the policy's goal is \$5 million
- An analysis done on prior disasters determined:
 - The average cost of disasters in the last 4 years is \$5.2 million
 - The average unreimbursed amount is \$823,000
 - Staff recommends setting the goal to \$1.25 million





Board direction needed on:

- Senior Day Care
- Forebay Park

CAO Recommendation:

Implement Recommended Rate Increase:

- 97% cost recovery

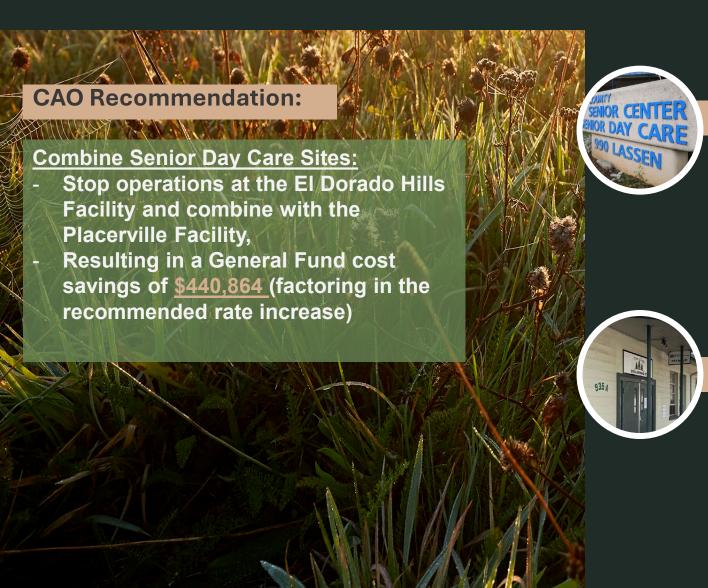
Estimates CPI Increase at 2.8% throughout

- Increase spread evenly across three-years
- Annual Consumer Price Index increases.

2016 Rate	Year 1 Rate	Year 2 Rate	Year 3 Rate
\$50	\$144	\$245	\$343
\$10	\$37	\$66	\$94
\$2	\$3	\$4	\$5
\$58	\$80	\$104	\$126
\$25			
	\$50 \$10 \$2 \$58	2016 Rate \$50 \$144 \$10 \$37 \$2 \$3 \$58 \$80	2016 Rate 1 Rate Rate \$50 \$144 \$245 \$10 \$37 \$66 \$2 \$3 \$4 \$58 \$80 \$104

Current Program Costs:

- Senior Day fees have not increased since Fall 2016.
- Based on current fees and participation rates, participants are receiving a General Fund Subsidy of \$170 per day.
- The budgeted General Fund cost of the program has increased 60% since FY 2019-20, budgeted Net County Cost of \$830,000 in current year.
- Approximately 71% of current members who responded to staff survey said that they would continue to participate if the rate increase was spread over three years.



El Dorado Hills Senior Day Care:

- Average of 7.5 participants per day (Down from the pre-pandemic 25 per day)
- Over half of current members will continue to participate at Placerville location if El Dorado Hills were to close.
- More difficulty hiring and keeping staff compared to Placerville location

Placerville Senior Day Care:

- Better configuration for Day Care use.
- Centrally located
- Plans to increase membership to 35 per day, with a capacity of up to 60.
- Established staff, with plans to increase.

Placerville Site: Public Public Health Health Office Office Space Space Game EDH EDH EDH EDH Room CSD CSD CSD CSD EDH CSD Exercise Room Restroom 9 9 **○**₩ Restroom Restroom Restroom Shared Space Lobby M **Activity Room** Senior Womens Restroom Restroom Day Care Reception **ω ω** Kitchen EDH CSD Office Craft Office Room Dream Office Room 25-0732 A 9 of 12



- Services that would still be offered at the EDH Senior Center:
 - EDH CSD Operations
 - EDH CSD Activities
 - HHSA Senior Nutrition congregate dining site
 - Family Caregiver Support Program (FCSP) Caregiver Series
 - Senior Legal
- Transportation to Placerville Senior Day Care site can be arranged through El Dorado Transit

Forebay Park



<u>Total budget:</u> \$3,450,000 (from several sources)

CEDAPP donation of Sr. Exercise Equipment valued at \$40,000.

Remaining funds: \$3,109,523 (construction in 2025)

OPTION 1: Finalize the 100% plans and do no construction. Results in potential loss of Sr. Exercise Equipment donation and Prop 68 funding, which must be spent by June 2028, so a qualifying project must realistically occur by end of 2027. Saves \$2,709,523 in General Fund.

OPTION 2: Build gravel parking lot and restroom only at a cost of approximately \$1 million. Results in no playground or paved parking, and potential loss of senior exercise equipment donation, but allows use of Prop 68 funds. Saves \$2,109,523 in General Fund.

OPTION 3: Parking lot, restroom, exercise equipment, and basic all-inclusive playground at a cost of approximately \$2.7m. Saves \$500,000 in General Fund.



Thank you