



Legislation Text

File #: 24-0997, Version: 1

HEARING - Chief Administrative Office recommending the Board:

- 1) Open the budget hearing and receive a budget presentation on the Fiscal Year 2024-25 Recommended Budget;
- 2) Approve the Fiscal Year 2024-25 Recommended Budget, including any revisions deemed necessary, for the purpose of having the authority to spend until the budget is adopted in September;
- 3) Approve the Fiscal Year 2024-25 allocations for Arts & Culture El Dorado and the City of Placerville Aquatic Center, as included in the Recommended Budget;
- 4) Direct staff to include an allocation of \$109,200 to the El Dorado Hills County Water District for the Educational Revenue Augmentation Fund encumbrance equivalent amount in the FY 2024-25 Adopted Budget;
- 5) Authorize the Chief Administrative Office, Facilities Division, and the Department of Transportation to proceed with the Capital Projects and Road work plans as identified and approved in the Recommended Budget, with any amendments as directed by the Board, effective July 1, 2024;
- 6) Approve the Fixed Asset listing as identified in the Recommended Budget, with any amendments as directed by the Board, and authorize the respective departments to proceed with purchases, effective July 1, 2024;
- 7) Authorize the Human Resources Department to proceed with filling new positions outlined in the Recommended Budget effective July 1, 2024;
- 8) Approve the FY 2024-25 Risk General Liability and Workers' Compensation charges included in the FY 2024-25 Recommended Budget; and
- 9) Upon the approval of the Fiscal Year 2024-25 Recommended Budget, direct the Chief Administrative Office to return no later than June 30, 2024, with a recommendation to adopt the Fiscal Year 2024-25 Authorized Personnel Allocation Resolution, including any revisions deemed necessary and incorporating any modifications to County classification titles and allocations presented to the Board during the months of May and June.

FUNDING: Countywide Budget Approval.

DISCUSSION / BACKGROUND

The Chief Administrative Office is presenting the Fiscal Year (FY) 2024-25 Recommended Budget for consideration and approval. The FY 2024-25 Recommended Budget was made public on May 31, 2024. The Recommended Budget is attached to this Legistar item as a link, and can be found online at

<https://www.eldoradocounty.ca.gov/County-Government/County-Departments/Chief-Administrative-Office/Budget-Information/Fiscal-Year-2024-2025-Recommended-Budget>. In accordance with Government Code requirements, notice of the Hearing was provided 11 days prior to June 11, 2024.

Pursuant to Government Code Section 29064, "On or before June 30 of each year the board, by formal action, shall approve the recommended budget, including the revisions it deems necessary for the purpose of having authority to spend until the budget is adopted." The Chief Administrative Office therefore requests that the Board consider and approve the attached FY 2024-25 Recommended Budget, including any revisions deemed necessary, as well as authorize the Capital Projects and

Road work plans, approve the fixed asset listing and Risk Program rates, and direct staff to return to the Board with a resolution to adopt the FY 2024-25 Authorized Personnel Allocation.

In prior years with the Budget Hearing, the Board approved a listing of permanent assignment and overnight retention of County-owned vehicles. Board Policy D-4, Vehicle Use, Standards, Procurement and Disposal, Section B.2, titled "Permanent Assignment and Overnight Retention (Take Home-Vehicles)" requires that the "initial and continued permanent assignment and overnight retention of County-owned vehicles" be approved by the Board of Supervisors annually during the budget process. The Chief Administrative Office has proposed changes to this list and is currently in discussions with the impacted departments. Due to the ongoing discussions, the Chief Administrative Office will bring this list to the Board for approval on September 24, 2024, with the Adoption of the FY 2024-25 Budget.

At the April 10, 2024 budget special meeting, the Board gave direction to return during the Recommended Budget hearing with recommendations on several discretionary allocations to outside agencies. The City of Placerville had requested \$111,739 to operate the City Pool. The Recommended Budget includes \$37,500 in General Fund for this purpose. This is the unspent Community Funding allocation for FY 2023-24, which the Board directed to be carried over to FY 2024-25 to fund these discretionary programs. Arts & Culture El Dorado requested to continue their funding agreement at \$96,500. Discretionary Transient Occupancy Tax (DTOT) funding that was not needed by Planning and Building, in the amount of \$75,000, is included for this agreement. After discussions with the El Dorado Hills Fire Department, it has been agreed that the funding for the Educational Revenue Augmentation Fund (ERAF) equivalent amount related to the annexation of the Latrobe Fire District will be deferred to the Adopted Budget in September. Between now and then, CAO staff will work with the District to develop a white paper documenting the history and intent of the annexation and the chain of events that lead to this annual funding decision. This will provide future Boards and the public with a better understanding of this allocation. In addition, a new process, whereby the request is considered each year in the Adopted Budget rather than the Recommended Budget will be presented to the Board for consideration. This will allow for the actual amount to be known at the time the Board makes the decision, as the Assessment Roll will have closed and the Revenue Estimate Letters for each jurisdiction in the County will be available.

The Chief Administrative Office will return to the Board in September, after the financial records have closed for FY 2023-24, with recommended revisions reflecting actual fund balances and state and federal funding impacts.

ALTERNATIVES

If a majority vote cannot be reached by June 30, 2024, per Government Code Section 29124, the Auditor shall approve payments "based on the final budget of the preceding year, excluding assets and transfers-out unless specifically approved by the board."

PRIOR BOARD ACTION

04/18/2023 Legistar item 24-0679 - April budget presentation and direction

03/07/2023 Legistar item 24-0319 - FY 2023-24 Mid-Year Budget Report

01/09/2024 Legistar item 23-2216 - FY 2024-25 Budget Ad Hoc appointment and Discretionary Transient Occupancy Tax and Budget Policies direction

11/08/2022 Legistar item 23-1923 - FY 2024-25 Budget Calendar

CLERK OF THE BOARD FOLLOW UP ACTIONS

None.

STRATEGIC PLAN COMPONENT

N/A

CONTACT

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