



County of El Dorado

OFFICE OF AUDITOR-CONTROLLER

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JOE HARN
Auditor-Controller

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Assistant Auditor-Controller

September 20, 2019

Board of Supervisors
County of El Dorado
330 Fair Lane
Placerville, CA 95667

Subject: June 30, 2019 Budget Performance Report

Ladies and Gentlemen:

The Auditor-Controller recommends that the Board of Supervisors receive and file the attached Departmental Budget Performance Report. The report indicates that all General Fund operating departments, except Building and Planning and the HHSA-Administration Unit, met their budget targets established by your Board.

The main cause of the failure of the HHSA-Administration Unit to meet its budget target was due to the under collection of revenues from Behavioral Health and Public Health due to a large number of vacant positions. It is important to note that this "loss" to the General Fund will be carried forward and it is expected that in future years this "loss" will be recouped. The Building and Planning Department exceeded its budgeted net county cost because of temporary delays in the recognition of permit revenues due the TRAKit software implementation.

Also attached you will find a schedule that reports Non-General Fund Departmental Performance.

If you have any questions, please call me at 621-5456.

Sincerely,

A handwritten signature in blue ink, appearing to read "Joe Harn".

Joe Harn, CPA
Auditor-Controller

cc: Don Ashton, CAO

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q
1	Non-General Fund Departmental Performance																
2	Fiscal Year 2018/2019																
3																	
4	Fund	Department	Budgeted	Actual	Revenue		Budget	Actual	Expenditure		Budget	Actual Increase/		Beginning		Other	Ending
5	Number	Name	Revenues	Revenues	Over/(Under)		Appropriations	Expenditures	Variance		Increase or	(Decrease) to		Fund Balance		Fund Balance	Fund Balance
6									Under/(Over)		(Use) of	Fund Balance	from FY 18/19	July 1, 2018		Adjustments	June 30, 2019
7					Budget				Budget		Fund Balance	(Col D - Col H)				FY 18/19	(Col L + Col N + Col P)
8	Special Revenue Funds																
9	1101	Erosion Control	2,470,911	1,808,890	(662,021)		2,470,911	1,820,775	650,136		-	(11,885)	(11,885)	(33,784)		-	(45,669)
10	1103	Road Fund	82,471,370	56,544,267	(25,927,103)		82,802,193	50,500,201	32,301,992		(330,823)	6,044,066	6,374,889	(2,552,266)		1,777,985	5,269,786
11	1104	Road District Tax	6,556,326	6,762,093	205,767		6,556,326	6,556,326	-		-	205,767	205,767	178,190		-	383,957
12	1105	Special Aviation	20,030	20,303	273		20,030	20,000	30		-	303	303	153		-	456
13	1106	Fish and Game	5,000	1,801	(3,199)		34,936	11,398	23,538		(29,936)	(9,597)	20,339	29,936		-	20,339
14	1107	Community Services	9,174,783	7,930,362	(1,244,421)		9,615,258	6,542,495	3,072,763		(440,475)	1,387,867	1,828,342	445,617		(5,111)	1,828,373
15	1108	HCED	889,183	817,277	(71,906)		1,056,090	670,515	146,762		(166,907)	385,575	313,669	340,787		-	487,549
16	1109	Health Department	18,113,805	16,486,665	(1,627,140)		25,795,351	15,732,022	10,063,329		(7,681,546)	754,644	8,436,190	5,106,834		2,500,000	8,361,477
17	1110	Mental Health	26,559,725	25,760,001	(799,724)		43,987,456	27,705,039	16,282,417		(17,427,731)	(1,945,038)	15,482,693	16,097,599		-	14,152,561
18	1113	Welfare to Work	173,043	127,497	(45,546)		225,511	142,616	82,895		(52,468)	(15,119)	37,349	52,468		-	37,349
19	1114	EIR Development Fees	-	-	-		-	-	-		-	-	-	25,837		-	25,837
20	1116	Federal Forest Reserve	65,570	197,919	132,349		65,570	65,570	-		-	132,349	132,349	115,018		-	247,368
21	1118	Jail Commissary	414,801	595,340	180,539		1,955,110	414,930	1,540,180		(1,540,309)	180,410	1,720,719	1,540,309		-	1,720,719
22	1119	Placerville Union Cemetery	-	6,903	6,903		-	-	-		-	6,903	6,903	30,692		-	37,595
23	1800	ACO Fund	63,039,432	37,892,196	(25,147,236)		68,339,985	39,935,493	28,404,492		(5,300,553)	(2,043,297)	3,257,256	5,004,890		(2,166,337)	795,256
24																	
25	1203	AU Countywide SR	462,000	391,353	(70,647)		462,000	391,719	70,281		-	(365)	(365)	30,610		-	30,244
26	1204	TR Countywide SR	7,200	5,072	(2,128)		7,200	5,072	2,128		-	-	-	5,796		-	5,796
27	1205	AS Countywide SR	22,000	22,168	168		91,046	69,600	21,446		(69,046)	(47,433)	21,614	69,046		-	21,614
28	1206	CAO Countywide SR	40,685,618	34,931,401	(5,754,217)		42,522,685	35,136,068	7,386,617		-	(204,667)	(204,667)	6,627,412		-	6,422,745
29	1218	RC Countywide SR	553,000	490,142	(62,858)		2,292,682	339,321	1,953,361		(1,739,682)	150,821	1,890,503	1,739,682		-	1,890,503
30	1222	DA Countywide SR	796,130	939,915	143,785		876,782	836,996	39,786		(80,652)	183,570	183,570	671,874		-	774,793
31	1224	SH Countywide SR	199,930	1,494,290	1,294,360		5,919,555	566,143	5,353,412		(5,719,625)	928,146	6,647,771	6,467,727		-	7,395,874
32	1225	PB Countywide SR	241,000	355,043	114,043		374,512	241,000	133,512		(133,512)	114,043	247,555	134,351		-	248,393
33	1231	AG Countywide SR	-	936	936		-	-	-		-	936	936	45,044		-	45,979
34	1232	FG Countywide SR	3,000	1,674	(1,326)		3,000	3,000	-		-	(1,326)	(1,326)	5,834		-	4,509
35	1235	CDS Countywide SR	1,100,000	674,125	(425,875)		1,100,000	677,136	422,864		-	(3,011)	(3,011)	-		-	(3,011)
36	1236	DOT Countywide SR	13,565,246	12,502,650	(1,062,596)		31,582,074	5,408,641	26,173,433		(18,016,828)	7,094,008	25,110,836	20,946,381		1,152,177	29,192,566
37	1237	BP Countywide SR	665,000	265,167	(399,833)		3,570,750	1,810,481	1,760,269		(2,905,750)	(1,540,436)	1,360,436	2,167,589		-	622,275
38	1238	EM Countywide SR	122,222	15,787	(106,435)		213,131	9,302	203,829		-	6,485	6,485	94,256		-	100,741
39	1242	VET Countywide SR	211,770	214,539	2,769		225,217	129,865	95,352		(13,447)	84,675	98,122	18,312		-	102,987
40	1243	LB Countywide SR	-	73,124	73,124		405,809	106,875	298,934		(405,809)	(33,752)	372,057	567,192		-	533,441
41	1251	SS Countywide SR	32,945	20,934	(12,011)		54,092	21,844	32,248		(21,147)	(910)	20,237	21,147		-	20,237
42	1252	CS Countywide SR	800	3,013	2,213		145,861	-	145,861		(145,061)	3,013	148,074	145,061		-	148,074
43	1255	AS Countywide SR	48,500	34,134	(14,366)		327,180	14,561	312,619		(278,680)	19,573	298,253	278,681		-	298,255
44	1256	PG Countywide SR	-	-	-		-	-	-		-	-	-	12,400		-	12,400
45	1271	AQMD Countywide SR	-	171	171		-	-	-		-	171	171	8,228		-	8,399
46	1276	REALINGMENT Countywide SR	23,899,797	23,902,610	2,813		25,523,436	22,959,738	2,563,698		(1,623,639)	942,872	2,566,511	1,764,440		-	2,707,312
47	1277	LOCAR REV Countywide SR	18,941,142	20,756,119	1,814,977		26,185,069	21,122,507	5,062,562		-	(366,388)	(366,388)	7,388,540		-	7,022,152
48	1278	SLESF Countywide SR	762,317	1,499,588	737,271		2,134,550	1,130,903	1,003,647		(1,372,233)	368,685	1,740,918	1,458,523		-	1,827,208
49			102,319,617	98,593,952	(3,725,665)		144,016,631	90,980,772	53,035,859		(41,697,014)	7,613,181	40,138,292	50,668,127		1,152,177	59,433,485
50																	
51																	
52	Board Governed Special Districts																
53	1352	County Service Area #2	92,322	98,146	5,824		382,307	290,495	91,812		-	(192,349)	(192,349)	242,027		47,958	97,637
54	1353	County Service Area #3	3,832,916	4,245,012	412,096		6,994,058	3,460,864	3,533,194		(3,161,142)	784,148	3,945,290	4,688,030		-	5,472,178
55	1355	County Service Area #5	50,336	67,403	17,067		235,600	11,005	224,595		(185,264)	56,397	241,661	185,264		(75,000)	166,661
56	1357	County Service Area #7	12,391,200	13,737,200	1,346,000		19,408,871	12,703,340	6,705,531		(7,017,671)	1,033,859	8,051,530	7,017,671		-	8,051,530
57	1359	County Service Area #9	1,348,411	1,603,621	255,210		4,871,312	571,072	4,300,240		-	1,032,549	1,032,549	3,250,367		-	4,282,916
58	1360	County Service Area #10	5,084,552	4,789,315	(295,237)		9,705,779	5,095,089	4,610,690		(4,621,227)	(305,774)	4,315,453	4,364,854		775,077	4,834,157
59	1361	Air Quality Management	3,311,683	2,944,160	(367,523)		7,566,665	3,878,184	3,688,481		-	(934,024)	(934,024)	4,254,982		-	3,320,958
60	1372	Water Agency	2,510,033	3,375,635	865,602		4,582,167	2,907,876	1,674,291		(2,072,134)	467,759	2,539,893	4,274,192		-	4,741,951
61	1374	EDC Development Projects	-	3,563	3,563		-	-	-		-	3,563	3,563	171,532		-	175,094

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q
1	Non-General Fund Departmental Performance																
2	Fiscal Year 2018/2019																
3																	
4	Fund	Department	Budgeted	Actual	Revenue		Budget	Actual	Expenditure		Budget	Actual Increase/		Beginning		Other	Ending
5	Number	Name	Revenues	Revenues	Over/(Under)		Appropriations	Expenditures	Under/(Over)		Increase or	(Decrease) to		Fund Balance		Fund Balance	Fund Balance
6											(Use) of	Fund Balance		July 1, 2018		Adjustments	June 30, 2019
7					Budget				Budget		Fund Balance	from FY 18/19				FY 18/19	
					(Col. D - Col. C)				(Col. G - Col. H)		(Col C - Col G)	(Col D - Col H)	Variance				(Col L + Col N + Col P)
62	1375	IHSS Public Authority	953,198	706,714	(246,484)		953,198	724,870	228,328		-	(18,156)	(18,156)	25,668		-	7,512
63	1376	EDC Housing Authority	3,264,291	3,245,917	(18,374)		3,319,246	3,210,716	108,530		(54,955)	35,201	90,156	54,955		-	90,156
64																	
65	Internal Service/Enterprise Funds																
66	5114	Airport	1,838,261	1,135,585	(702,676)		2,129,532	1,081,779	1,047,753		-	53,807	53,807	1,339,947		216,994	1,610,748
67	5250	Risk Management	50,348,869	42,899,462	(7,449,407)		54,998,551	40,692,177	14,306,374		(4,649,682)	2,207,285	6,856,967	(86,498,538)		-	(84,291,253)
68	5260	Fleet Management	2,299,402	2,148,707	(150,695)		2,299,402	1,919,995	379,407		-	228,712	228,712	454,135		(424,707)	258,141