



EDC COB <edc.cob@edcgov.us>

Potential Reduction of General Support to CDA

1 message

Joe Harn <joe.harn@edcgov.us>

Sat, Sep 10, 2016 at 6:35 PM

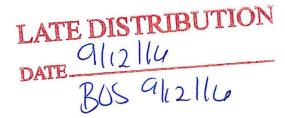
To: The BOSFOUR

tosfour@edcgov.us>, The BOSTWO

tosthree@edcgov.us>, The BOSONE

tosone@edcgov.us>, EDC COB <edc.cob@edcgov.us>, Jim Mitrisin</br>
im.mitrisin@edcgov.us>, Michael Ranalli <michael.ranalli@edcgov.us>, Sue Novasel <sue.novasel@edcgov.us>, Brian
Veerkamp <bri>
brian.veerkamp@edcgov.us>, Shiva Frentzen <shiva.frentzen@edcgov.us>
Co: Laura Schwartz <laura.schwartz@edcgov.us>, Steve Pedretti <steve.pedretti@edcgov.us>, Donald Ashton
don.ashton@edcgov.us>, Michael Ciccozzi <michael.ciccozzi@edcgov.us>, David Livingston
david.livingston@edcgov.us>

Dear Board Members,



One of the CAO's recommendations in his September 7, 2016, report to your Board is to ensure appropriate billable rates for services provided by County staff. After a preliminary review, I believe that the General Fund support to CDA can be reduced without adversely affecting any of the County's goals and objectives. I recommend that your Board direct Mr. Pedretti study ways that CDA and other departments can more accurately bill residential real estate developers as the County considers processing parcel maps, developments agreements, and general plan amendments.

It should be noted, that in the last six months, Mr. Pedretti brought forward an agenda item to raise the hourly rate charged by the Development Services Division (DSD) for the services of a planner from \$100 to \$119. This increase brought the rate charged by DSD much closer to actual cost. This action by Mr. Pedretti and your Board has helped reduce the need for General Fund support to CDA.

The Development Services and Long Range Planning Divisions (LRP) use significantly different methods to bill developers. The hourly rates charged are computed and billed differently. A Principal Planner in LRP may be billed at \$150 per hour, while a Principal Planner in DSD is always billed at \$119 per hour. The rates charged by LRP are based on actual payroll costs and other relevant factors. The rates charged by DSD have been fixed by your Board at \$119. I believe that in many cases DSD under bills developers because of the \$119 hourly rate, but it

appears that the practice in DSD is to more consistently charged planners and other staff member's time to specific billable projects than is the practice in LRP. I am concerned that LRP staff is not charging all the hours it could to specific billable projects. I believe that CDA should determine if it would be beneficial to bring more consistency to its billing practices, and provide the findings of their review and recommendations, including estimated revenue increases, to the CAO within the next 45 days, who should then provide the Board with any policy recommendations for consideration.

Joe Harn Auditor-Controller El Dorado County



County of El Dorado OFFICE OF AUDITOR-CONTROLLER

360 FAIR LANE PLACERVILLE, CALIFORNIA 95667-4193 Phone: (530) 621-5487 Fax: (530) 295-2535 JOE HARN Auditor-Controller

BOB TOSCANO Assistant Auditor-Controller

September 12, 2016

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

Subject: June 30, 2016 Budget Performance Report

Ladies and Gentlemen:

Attached your Board will find the General Fund Departmental Budget Performance Report. The report indicates that all General Fund operating departments, except Child Support Services met their Board established net county cost targets.

Child Support Services missed its net county cost target by an immaterial amount due to a revenue recognition timing issue. Three weeks of the Department's payroll costs were charged to Fiscal Year 2016 and the Department will be reimbursed for these costs in Fiscal Year 2017.

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,

Auditor-Controller

cc: Don Ashton, CAO

	Α	В	С	D	E	F	G	Н		J	K	L	М	N	0 P	Q
1	Non-Genera	I Fund Departmental Performa	nce													
	Fiscal Year															
3					Revenue				Expenditure		Budget	Actual Increase/		Beginning	Other	Ending
4	Fund	Department	Budgeted	Actual	Variance		Budget	Actual	Variance		Increase or	(Decrease) to		Fund Balance	Fund Balance	Fund Balance
		Name	Revenues	Revenues	Over/(Under)	1	Appropriations	Expenditures	Under/(Over)	-	(Use) of	Fund Balance		July 1, 2015	Adjustments	June 30, 2016
6	realineer	Ivanio	HOVEHUUS	HOVOITAGE	Budget		Appropriations	Experientares	Budget		Fund Balance	from FY 15/16		outy 1, 2010	FY 15/16	04110 00, 2010
7					(Col. D - Col. C)	-			(Col. G - Col. H)	-	(Col C - Col G)	(Col D - Col H)	Variance		11 13/10	(Col L + Col N + Col P)
8	Canalal Day	enue Funds			(001. 0 - 001. 0)	-			(001. 0 - 001. 11)		(0010-0010)	(COLD - COLL)	Variance			(COIL + COIN + COIF)
9		Erosion Control	3,579,819	2,782,027	(797,792)	-	3,579,819	2.668.027	911.792	-		114.000	114,000	(2,270)	(32,731	78,999
		Road Fund	63,831,882	51,649,704	(12,182,178)		72,268,292	55,857,722	16,410,570		(8,436,410)	(4,208,018)	4,228,392	4,425,042	6,209,771	6,426,795
10		Road District Tax				-				-					6,209,771	
11			5,593,838	5,620,977	27,139	-	6,152,389	6,152,389		-	(558,551)	(531,412)	27,139	558,852		27,440
12		Special Aviation	20,023	20,046	23		20,040	20,040		-	(17)	Ь	23	18		24
13		Fish and Game	9,200	1,677	(7,523)		9,200	1,161	8,039	-	-	516	516	7,204		7,721
14		Community Services	7,750,472	7,043,153	(707,319)		8,486,337	7,002,984	1,483,353		(735,865)	40,170	776,035	735,864	(137,650	638,384
15		HCED	1,841,185	532,770	(1,308,415)		2,061,800	642,955	1,418,845		(220,615)	(110,186)	110,429	216,864	•	106,678
16		Health Department	14,695,528	14,178,757	(516,771)		24,851,810	13,229,069	11,622,741		(10,156,282)	949,688	11,105,970	10,058,906	(100	
17		Mental Health	25,072,878	24,559,290	(513,588)		37,811,987	23,382,941	14,429,046		(12,739,109)	1,176,349	13,915,458	14,637,394	(2,435,181	
18		Welfare to Work	120	247	127		57,793		57,793		(57,673)	247	57,920	57,673		57,921
19	114	Planning EIR Dev Fees	-	110	110		-				-	110	110	25,607		25,717
20	115	Tobacco Settlement					-				-	-				
21	116	Federal Forest Reserve	66	131,107	131,041		127,992	127,992			(127,926)	3,115	131,041	127,926		131,041
22	118	Jail Commissary	359,721	442,565	82.844		1.580.902	343.007	1,237,895		(1,221,181)	99,558	1,320,739	1,208,958	-	1,308,516
23	119	Placerville Union Cemetery	28,200	13,849	(14,351)		76,368	26,998	49,370		(48,168)	(13,150)	35,018	39.235	8.933	
24		ACO Fund	19,172,247	8,788,895	(10,383,352)		24,032,477	12,674,189	11,358,288		(4,860,230)	(3,885,294)	974.936	4,899,588		1,014,294
25		Countywide Special Revenue	56,755,779	64,066,267	7,310,488		82,916,195	66,677,033	16,239,162		(26,160,416)	(2,610,766)	23,549,650	52,746,817	3,664,655	53,800,706
26	002 010	County mas apastal moralists		0.1,000,00	.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		02,010,100	50,0.1,000			(25):55):.5)	(=10.10),007	2010 101000	02,110,010.11	- 0,000,000	00,000,00
	Roard Gove	rned Special Districts														
28		County Service Area #2	88,755	91,728	2.973	-	173.032	38,232	134,800	1	(84,277)	53,496	137,773	84,278		137,774
29		County Service Area #3	3,460,454	4,173,147	712,693	-	5,847,751	3,192,698	2.655,053		(2,387,297)	980,449	3,367,746	2.885.637	(136,567	3,729,519
30		County Service Area #5	41,689	50.150	8.461	-	43,689	15.978	27,711	-	(2,000)	34,172	36,172	35,355	2.000	
31		County Service Area #7	10,908,260	12,109,545	1,201,285	-	17,059,528	11,733,774	5,325,754	-	(6,151,268)	375,771	6,527,039	6,151,268		6,527,039
32		County Service Area #9	1,308,282	1,387,243	78.961	-	3.557.165	566,449	2,990,716		(2,248,883)	820,794	3,069,677	2,265,846	(000 107	
33		County Service Area #10	6,090,424	5.013.313	(1,077,111)	-	10.961.407		5,875,134	-		(72,960)		5,335,031	(602,137	
						-		5,086,273		-	(4,870,983)		4,798,023		3,352,920	
34		Air Quality Management	2,047,176	1,964,244 2,524,273	(82,932) 326,115	-	4,562,973 5,041,669	1,742,340	2,820,633 3,516,052	-	(2,515,797)	221,904 998.656	2,737,701	2,135,057 3,113,576	(60,450	
35		Water Agency	2,198,158			-		1,525,617			(2,843,511)		3,842,167			4,112,232
36		EDC Development Projects		12,275	12,275			7/7 000			- ((00)	12,275	12,275	156,316		168,591
37		IHSS Public Authority	1,189,800	747,161	(442,639)		1,189,933	747,089	442,844		(133)	72	205	134		206
38	176	EDC Housing Authority	3,065,822	2,860,292	(205,530)		3,205,606	2,870,261	335,345		(139,784)	(9,969)	129,815	139,784	•	129,815
39																
40		vice/Enterprise Funds														
41		Airport	1,723,872	1,052,445	(671,427)		1,723,872	1,115,863	608,009			(63,418)	(63,418)	1,966,370	(665,329	
42		Risk Management	40,861,811	39,175,328	(1,686,483)		41,738,111	37,286,141	4,451,970		(876,300)	1,889,187	2,765,487	(58,730,333)	(4,257,364	
43	460	Fleet Management	2,240,680	2,265,527	24,847		2,240,680	1,839,949	400,731		-	425,578	425,578	(289,834)	(142,576	(6,832)

FINAL I	REPORT OF									
	AL FUND Net County	Cost Performance								
-	/ear 2015/2016									
	04: 20:0/20:0									
		FY 2015/2016	FY 2015/2016	FY 2015/2016	FY 2015/2016	FY 2015/2016	FY 2015/2016	Budgeted Net	Actual Net	Net County
Dont	Department	Budgeted	Actual	Rev. Variance	Budget	Actual	Exp. Variance	County Cost	1533363636363636363636	Cost Variance
Dept. Number	Name	Revenues	Revenues	Over/(Under)	Appropriations	Expenditures	Under/(Over)	County Cost	County Cost	Under/(Over)
Nullibel	Name	nevenues	nevenues	Budget	Appropriations	Expenditures	Budget			Onder/(Over)
	-			Duuget			budget			
01	Board of Supervisors	2.835	3,237	402	1,594,573	1,510,869	83,704	1,591,738	1,507,632	84,106
02	Administration	1,607,272	1,500,092	(107,180)	9,230,918	8,573,343	657,575	7,623,646	7,073,251	550,395
03	Auditor	515,535	485,752	(29,783)	3,330,832	3,147,938	182,894	2,815,297	2,662,186	153,111
04	Treasurer/Tax	2,024,844	1,848,160	(176,684)	2,951,130	2,658,827	292,303	926,286	810,667	115,619
05	Assessor	509,400	610,801	101,401	3,673,119	3,596,402	76,717	3,163,719	2,985,602	178,117
07	County Counsel	458,025	321,279	(136,746)	3,066,787	2,608,343	458,444	2,608,762	2,287,064	321,698
08	Human Resources	0	6,701	6,701	1,847,298	1,367,846	479,452	1,847,298	1,361,145	486,153
10	Information Technology	66,600	45,475	(21,125)	7,968,596	7,219,451	749,145	7,901,996	7,173,976	728,020
11	Promotion and Parks	1,299,221	996,481	(302,740)	3,068,723	2,504,749	563,974	1,769,502	1,508,268	261,234
12	Surveyor	90,981	93,438	2,457	1,619,119	1,451,956	167,163	1,528,138	1,358,518	169,620
15	GF Other Opera.	117,169,970	119,215,624	2,045,653	38,362,894	21,038,037	17,324,857	(78,807,076)	(98,177,587)	19,370,511
19	Grand Jury	0	119,213,024	2,045,055	75,299	45,955	29,344	75,299	45,955	29,344
20	Superior Court MOE	1,140,418	1,048,998	(91,420)	2,331,068	1,740,168	590,900	1,190,650	691,170	499,480
22	District Attorney	2,996,358	2,904,134	(92,224)	8,887,741	8,754,571	133,170	5,891,383	5,850,437	49,480
23	Public Defender	352,774	294,470	(58,304)	3,790,441	3,365,361	425,080	3,437,667	3,070,891	366,776
24	Sheriff	17,506,450	15,804,790	(1,701,660)	61,974,590	59,657,288	2,317,302	44,468,140	43,852,498	615,642
	Probation	6,058,155	5,478,136		17,209,181	15,798,992				
25 26		860,039	875,572	(580,019) 15,533	1,318,968		1,410,189	11,151,026	10,320,856	830,170
	Ag. Commissioner Recorder-Clerk					1,282,220	36,748	458,929	406,648	52,281
28	GF - Dept. Trans	2,091,015	1,975,856	(115,159)	3,062,368	2,833,977	228,391	971,353	858,121	113,232
30		1,963,829	1,642,180	(321,649)	2,515,307	2,107,929	407,378	551,478	465,749	85,729
34	Development Services	13,208,085	11,447,056	(1,761,029)	16,631,413	13,321,536	3,309,877	3,423,328	1,874,480	1,548,848
40	Health Dept.	1,325,367	1,346,470	21,103	2,795,663	2,567,731	227,932	1,470,296	1,221,262	249,034
42	Environmental Mgmt	3,222,164	1,945,660	(1,276,504)	3,222,164	1,856,870	1,365,294	- (407.004)	(88,789)	88,789
45	HIth & Human Serv Agn	4,360,808	4,294,847	(65,961)	3,923,004	3,128,591	794,413	(437,804)	(1,166,256)	728,452
51	Veterans Services	30,330	47,693	17,363	493,230	472,291	20,939	462,900	424,598	38,302
53	Social Services	53,408,560	50,032,610	(3,375,950)	55,362,093	48,728,949	6,633,144	1,953,533	(1,303,662)	3,257,195
60	Library	2,195,791	1,823,160	(372,631)	3,770,097	3,397,465	372,632	1,574,306	1,574,306	0
79	Child Support Services	5,969,804	5,797,245	(172,559)	5,974,804	5,805,190	169,614	5,000	7,946	(2,946)
		240,434,630	231,885,913	(8,548,717)	270,051,420	230,542,846	39,508,574	29,616,790	(1,343,068)	30,959,857
						Fund Dalance In	luna Dudwat			
						Fund Balance in				26,795,930
	Excess fund balance									4,163,927