



County of El Dorado
OFFICE OF AUDITOR-CONTROLLER

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JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
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September 23, 2025

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

Subject: June 30, 2025 Fiscal Year End Dept. and Special Fund Performance

Ladies and Gentlemen:

Attached you will find the General Fund Departmental Budget Performance and Special Fund reports for the year ended June 30, 2025.

The CAO and County Department Heads should be acknowledged for meeting the budget goals established by your Board.

Sincerely,


**Joe Harn, CPA
Auditor-Controller**

CC: Sue Hennike, CAO

FINAL REPORT OF	
GENERAL FUND Net County Cost Performance	
Fiscal Year 2024/2025	

FINAL REPORT OF GENERAL FUND Net County Cost Performance Fiscal Year 2024/2025											
Dept. Number	Department Name	FY 2024/2025 Budgeted Revenues	FY 2024/2025 Actual Revenues	FY 2024/2025 Rev. Variance Over/(Under) Budget	FY 2024/2025 Budget Appropriations	FY 2024/2025 Actual Expenditures	FY 2024/2025 Exp. Variance Under/(Over) Budget	Budgeted Net County Cost	Actual Net County Cost	Net County Cost Variance Under/(Over)	
01	Board of Supervisors	4,212	2,238	(1,974)							
02	Administration	1,528,260	366,036	(1,162,224)	2,608,679	2,443,936	164,743	2,604,467	2,441,697	162,770	
03	Auditor	537,563	551,816	14,425	4,613,816	3,263,067	1,350,749	3,085,556	2,896,031	190,525	
04	Treasurer/Tax	2,439,510	2,336,812	(102,698)	5,426,535	5,372,571	53,964	4,888,972	4,820,583	68,389	
05	Assessor	793,439	706,298	(87,141)	3,630,676	3,279,085	351,591	1,191,166	942,273	248,893	
06	Central Services	1,685,014	1,726,505	41,491	5,619,063	4,862,454	756,609	4,825,624	4,156,156	668,468	
07	County Counsel	684,226	665,971	(18,255)	17,622,901	16,556,839	1,066,062	15,937,887	14,830,334	1,107,553	
08	Human Resources	-	60	60	4,299,516	4,230,134	69,382	3,615,290	3,564,163	51,127	
10	Information Technology	1,410,488	1,410,485	(3)	3,064,415	13,986,869	311,386	3,064,415	2,762,969	311,446	
12	EMS Preparedness	2,785,938	2,414,703	(371,235)	15,928,618	2,500,243	1,941,749	14,518,130	12,576,394	1,941,746	
14	PARKS/RIVER/TRAILS	1,697,440	1,431,099	(266,341)	2,895,766	2,500,243	395,523	109,828	85,540	24,288	
15	GF Other Opera.	180,553,783	191,155,872	10,602,089	3,229,702	1,551,898	1,677,804	1,532,262	120,799	1,411,463	
18	Recorder-Clerk	1,561,901	1,310,792	(251,109)	52,499,335	27,900,501	24,598,834	(128,054,448)	(73)	35,200,923	
19	Elections	695,989	723,152	27,163	1,561,857	1,310,720	251,137	(44)	1,411,515	846,831	
20	Alternate Public Defender	26,000	17,170	(8,830)	2,954,335	2,134,667	819,668	2,258,346	1,763,478	92,548	
21	Grand Jury	-	-	-	1,882,026	1,780,647	101,379	1,856,026	1,564,206	1,763,478	
22	District Attorney	5,280,903	5,046,751	(234,152)	61,000	60,409	591	61,000	60,409	591	
23	Public Defender	1,229,789	787,367	(442,422)	18,612,966	16,669,115	1,943,851	13,332,063	11,622,364	1,709,699	
24	Sheriff	26,997,243	23,315,105	(3,682,138)	6,236,687	5,553,064	683,623	5,006,898	4,765,697	241,201	
25	Probation	12,281,327	11,394,190	(887,137)	107,384,430	101,349,095	6,035,335	80,387,187	78,033,990	2,353,197	
30	Surveyor	142,700	209,418	66,718	27,373,995	25,661,856	1,712,139	15,092,668	14,267,667	825,001	
31	Ag Commissioner	2,120,330	2,045,309	(75,021)	2,090,762	2,026,645	64,117	1,948,062	1,817,228	130,834	
35	CDS - Admin & Finance	-	-	-	3,149,372	2,786,248	353,124	1,029,042	750,938	278,104	
36	Transportation - Co. Engineer	1,606,541	1,010,942	(595,599)	-	-	-	-	-	-	
37	Planning and Building	13,631,762	13,088,205	(543,557)	1,664,451	1,008,911	665,540	87,910	(2,031)	89,941	
38	Environmental Mgmt	3,644,468	3,360,584	(283,884)	16,922,426	15,134,180	1,788,246	3,290,664	2,045,974	1,244,690	
40	Child Support Services	4,575,228	4,362,131	(213,097)	4,580,228	3,960,941	283,527	-	357	(357)	
41	Revenue Recovery	-	-	-	4,355,442	4,355,442	224,786	5,000	(6,889)	11,889	
42	Veteran Affairs	184,848	168,547	(16,301)	-	-	-	-	-	-	
43	Library	3,262,559	2,088,875	(1,173,684)	951,703	877,367	74,316	766,855	708,840	56,015	
50	Hlth & Human Serv Agn	5,426,663	4,833,773	(592,910)	6,217,391	4,845,032	1,372,359	2,954,832	2,756,157	198,675	
51	Social Services	77,643,568	69,517,016	(8,126,552)	5,893,027	4,853,179	1,039,848	466,344	19,406	446,938	
55	Animal Services	2,018,336	1,550,453	(467,883)	80,309,118	72,181,306	8,127,812	2,665,550	2,664,290	1,260	
56	Public Guardian	150,000	272,005	122,005	4,741,787	3,848,621	893,166	2,723,451	2,298,168	425,283	
					2,341,940	2,210,068	131,872	2,191,940	1,938,063	253,877	
		356,600,048	347,871,854	(8,728,194)	420,042,991	360,718,160	59,324,831	63,442,943	12,846,306	50,596,637	
										28,979,243	
										21,617,394	
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Non-General Fund Departmental Performance													Non-GS - Dept Performance	
Fiscal Year 2024/2025														
Fund Number	Department Name	Budgeted Revenues	Actual Revenues	(2)-(1) Revenue Variance Over/Under	Budget Appropriations	Actual Expenditures	(3)-(4) Expenditure Variance Under/Over	(5) = (1) - (3) Budget Income or Fund Balance	(6) = (2) - (4) Actual Increase/Decrease to Fund Balance from FY 24/25	(6)-(5) Variance	(7) Beginning Ending Fund Balance July 1, 2024 (SOV)	(8) Other Fund Balance Adjustments FY 24/25	(9) = (6) + (7) + (8) Fund Ending Balance June 30, 2025	
Special Revenue Funds														
1101	Erosion Control	7,662,462	5,596,944	(2,125,518)	7,662,462	5,428,125	2,234,337	-	108,920	108,920	67,360	-	175,180	
1103	Road Fund	181,965,238	92,925,892	(89,259,589)	167,585,238	89,622,440	71,962,798	-	2,687,210	2,687,210	3,933,166	-	8,148,760	
1104	Road District Tax	9,660,508	9,606,882	(54,826)	9,660,508	9,597,000	53,508	-	(1,118)	(1,118)	4,287	-	2,969	
1105	Special Aviation	20,100	20,100	0	20,100	20,100	-	-	14	14	-	-	-	
1106	Fair and Game	20,000	39,303	19,303	20,000	20,000	-	-	24,670	24,670	-	-	-	
1107	Community Services	27,848,078	9,594,163	(18,253,915)	27,848,078	11,466,920	16,381,158	-	(1,872,757)	(1,872,757)	5,142,484	(17,721)	10,402	
1108	HCD	3,517,236	16,476,342	(12,959,106)	3,517,236	3,211,464	385,772	-	4,028,832	4,028,832	2,084,523	-	3,245,006	
1109	Public Health	37,147,467	57,086,241	19,938,774	37,147,467	12,448,715	24,698,752	-	16,614,107	16,614,107	22,540,733	-	2,491,315	
1110	Mental Health	74,592,032	92,454	(74,499,578)	74,592,032	48,168,809	26,423,223	-	7,917,432	7,917,432	14,410,051	1,163,360	23,545,842	
1111	Welfare to Work	669,768	133,602	(536,166)	669,768	120,431	549,337	-	(27,777)	(27,777)	13,962	-	391,704	
1112	EIR Development Fees	429,425	14,129	(415,296)	429,425	316,639	112,786	-	(73,689)	(73,689)	283,502	-	59,912	
1116	Federal Forest Reserve	2,220,560	430,227	(1,790,333)	2,220,560	47,314	1,773,246	-	(302,710)	(302,710)	2,148,473	-	2,148,473	
1118	Blasenville Union Cemetery	40,056	2,141	(37,915)	40,056	40,056	-	-	2,141	2,141	39,806	-	42,047	
1119	Blasenville Union Cemetery	994,487	684,137	(310,350)	994,487	644,687	350,220	-	40,070	40,070	317,945	-	358,018	
1203	AU Countywide SR	665,876	505,001	(160,875)	665,876	504,932	160,944	-	69	69	88,795	-	88,865	
1204	TR Countywide SR	15,797	4,680	(11,117)	15,797	4,680	11,117	-	-	-	5,796	-	5,796	
1205	AS Countywide SR	124,409	26,519	(97,890)	124,409	124,409	-	-	26,519	26,519	114,408	-	140,927	
1206	CAQ Countywide SR	8,122,620	1,572,968	(6,549,652)	8,122,620	1,620,698	6,501,922	-	(47,730)	(47,730)	8,863,567	750	8,864,317	
1214	ND Countywide SR	4,261,046	3,148,907	(2,054,139)	4,261,046	3,149,507	2,054,139	-	(15,324)	(15,324)	1,397,250	-	1,381,926	
1215	RC Countywide SR	4,457,942	601,387	(3,856,545)	4,457,942	271,304	4,186,638	-	330,093	330,093	4,173,140	-	4,503,233	
1222	DA Countywide SR	2,688,460	1,095,684	(1,592,776)	2,688,460	94,100	2,594,360	-	177,082	177,082	2,032,965	-	2,210,047	
1224	SH Countywide SR	1,839,243	1,839,243	0	1,839,243	1,839,243	0	-	968,957	968,957	2,258,183	-	3,065,944	
1231	AG Countywide SR	134,234,268	34,098,578	(100,135,690)	134,234,268	23,077,141	111,157,127	-	11,021,438	11,021,438	99,267,487	-	110,288,925	
1232	FO Countywide SR	183,088	183,088	0	183,088	183,088	0	-	1,316,219	1,316,219	139,065	-	308,984	
1236	DOT Countywide SR	4,045,460	1,762,048	(2,283,412)	4,045,460	216,442	3,829,018	-	1,543,654	1,543,654	4,852,058	-	6,395,712	
1237	IBF Countywide SR	289,007	194,464	(94,543)	289,007	148,097	140,910	-	45,968	45,968	117,956	-	163,924	
1243	LA Countywide SR	1,017,297	194,320	(823,437)	1,017,297	148,097	869,199	-	194,320	194,320	841,284	-	1,035,604	
1245	SS Countywide SR	159,910	209,591	49,681	159,910	20,280	139,630	-	116,924	116,924	458,341	-	575,265	
1252	AS Countywide SR	12,400	478	(11,922)	12,400	12,400	-	-	478	478	1,400	-	1,400	
1256	ACMD Countywide SR	38,671,516	23,421,285	(15,250,231)	38,671,516	23,421,285	15,250,231	-	2,012,838	2,012,838	10,084,892	-	12,097,730	
1276	FOCAL NEW Countywide SR	55,808,637	2,034,451	(53,774,186)	55,808,637	1,546,283	54,262,354	-	388,208	388,208	3,230,354	-	3,618,562	
1278	SESR Countywide SR	2,034,451	2,034,451	0	2,034,451	2,034,451	0	-	2,012,838	2,012,838	10,084,892	-	12,097,730	
Board Governed Special Districts														
1352	County Service Area #2	280,225	114,064	(176,161)	280,225	33,559	246,666	-	80,504	80,504	190,119	-	270,623	
1353	County Service Area #3	13,980,131	7,387,916	(6,472,215)	13,980,131	6,713,767	7,266,364	-	674,158	674,158	7,081,018	-	7,755,176	
1356	County Service Area #6	1,001,974	130,711	(871,263)	1,001,974	22,361	979,613	-	108,361	108,361	1,088,615	-	1,196,976	
1357	County Service Area #7	34,783,616	20,804,748	(13,978,868)	34,783,616	18,896,749	15,886,867	-	1,808,000	1,808,000	16,887,615	-	18,695,225	
1359	County Service Area #9	8,673,862	2,857,852	(7,215,910)	8,673,862	632,511	8,041,351	-	1,825,440	1,825,440	7,630,262	(67,133)	7,563,129	
1361	Air Quality Management	10,211,033	3,787,634	(6,423,399)	10,211,033	6,078,329	4,132,704	-	1,744,993	1,744,993	10,417,717	363,817	12,525,327	
1372	Water Agency	13,024,882	7,899,470	(5,125,412)	13,024,882	6,763,118	6,261,764	-	5,615,313	5,615,313	3,786,868	-	9,402,171	
1374	EDC Development Projects	201,920	10,607	(191,313)	201,920	-	201,920	-	10,607	10,607	187,719	-	198,326	
1376	IHSS Public Authority	7,117,675	7,117,675	0	7,117,675	7,117,675	0	-	312,858	312,858	285,036	-	597,894	
1376	EDC Housing Authority	7,117,675	7,117,675	0	7,117,675	7,117,675	0	-	312,858	312,858	285,036	-	597,894	
Capital Project Funds														
1800	ACQ Fund	48,310,960	16,411,223	(31,899,737)	48,310,960	13,660,172	34,650,788	-	2,751,051	2,751,051	3,974,609	-	6,725,660	
Service/Enterprise Funds														
5114	Airport	2,236,343	1,472,430	(763,913)	2,236,343	1,628,230	608,113	-	(155,800)	(155,800)	666,226	232,820	743,246	
5250	Risk Management	70,514,773	57,027,104	(13,487,669)	70,514,773	57,380,341	13,134,432	-	(352,937)	(352,937)	14,171,430	-	14,424,367	
5260	Fleet Management	3,421,169	3,184,003	(237,166)	3,421,169	2,976,917	444,252	-	207,086	207,086	1,224,228	(755,408)	675,307	