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Budget Hearings Departmental Budget Performance Report FYE June 30, 2015

Joe Harn <joe.harn@edcgov.us>

Fri, Sep 11, 2015 at 4:19 PM

To: Brian Veerkamp <brian.veerkamp@edcgov.us>, Jim Mitrison <jim.mitrison@edcgov.us>, Kim Dawson <kim.dawson@edcgov.us>, Shiva Frentzen <shiva.frentzen@edcgov.us>, Larry Combs <larry.combs@edcgov.us>, Michael Ciccozzi <michael.ciccozzi@edcgov.us>, Sue Novasel <sue.novasel@edcgov.us>, The BOSFIVE <bosfive@edcgov.us>, The BOSFOUR <bosfour@edcgov.us>, The BOSTHREE <bosthree@edcgov.us>, The BOSTWO <bostwo@edcgov.us>, The BOSONE <bosone@edcgov.us>

Jim & Kim,

Please attach the following report and letter to the September 14, 2015 agenda.

Joe Harn
Auditor-Controller
El Dorado County

 **BOS Budget Performance Report FY 2015 9-11-15.pdf**
100K

14-1647 Ltr. from Auditor-Controller Rcvd 9-11-15
Budget Performance Report



County of El Dorado

OFFICE OF AUDITOR-CONTROLLER

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JOE HARN
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

September 11, 2015

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

Subject: June 30, 2015 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 and the Agricultural Department met their Board established net county cost targets.


Child Support Services missed its net county cost target by an immaterial amount due to an under recapture of costs in its revenue recovery program. The Agriculture Department missed its net county cost target by \$24,779 because of a large leave accrual pay out for a long term employee late in the fiscal year.

General Fund-Other Operations "beat" it's budget target by \$15,545,982 mainly because (1) state mandated reimbursement revenues came in \$2,910,724 over budget, (2) your Board did not use \$3,683,814 of last year's contingency appropriation, and (3) the transfer to the ACO Fund was \$6,351,954 under budget.

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,


**Joe Harn, CPA
Auditor-Controller**

cc: Larry Combs, CAO

14-1647 Ltr. from Auditor-Controller Rcvd 9-11-15
Budget Performance Report

**FINAL REPORT OF
GENERAL FUND Net County Cost Performance
Fiscal Year 2014/2015**

Dept. Number	Department Name	FY 2014/2015 Budgeted Revenues	FY 2014/2015 Actual Revenues	FY 2014/2015 Rev. Variance Over/(Under) Budget	FY 2014/2015 Budget Appropriations	FY 2014/2015 Actual Expenditures	FY 2014/2015 Exp. Variance Under/(Over) Budget	Budgeted Net County Cost	Actual Net County Cost	Net County Cost Variance Under/(Over)
01	Board of Supervisors	2,835	3,330	495	1,725,898	1,535,477	190,421	1,723,063	1,532,147	190,916
02	Administration	1,493,631	1,526,235	32,604	8,845,799	8,621,247	224,552	7,352,168	7,095,012	257,156
03	Auditor	445,900	437,432	(8,468)	3,166,507	3,072,227	94,280	2,720,607	2,634,795	85,812
04	Treasurer/Tax	1,827,834	1,828,037	203	2,953,492	2,526,269	427,223	1,125,658	698,232	427,426
05	Assessor	449,400	537,505	88,105	3,562,456	3,431,525	130,931	3,113,056	2,894,020	219,036
07	County Counsel	481,000	298,771	(182,229)	3,159,669	2,898,866	260,803	2,678,669	2,600,095	78,574
08	Human Resources	0	13,270	13,270	1,975,710	1,618,107	357,603	1,975,710	1,604,837	370,873
10	Information Technology	35,500	47,474	11,974	7,922,519	5,965,818	1,956,701	7,887,019	5,918,344	1,968,675
11	Promotion and Parks	1,024,743	681,842	(342,901)	3,562,219	2,744,913	817,306	2,537,476	2,063,071	474,405
12	Surveyor	70,440	92,894	22,454	1,665,302	1,617,081	48,221	1,594,862	1,524,187	70,675
15	GF Other Opera.	112,683,192	118,689,788	6,006,596	35,062,258	25,522,873	9,539,385	(77,620,934)	(93,166,915)	15,545,982
19	Grand Jury	0	0	0	80,147	49,872	30,275	80,147	49,872	30,275
20	Superior Court MOE	1,363,500	1,247,813	(115,687)	3,117,516	2,142,680	974,836	1,754,016	894,868	859,148
22	District Attorney	2,767,088	2,764,754	(2,335)	8,509,119	8,506,728	2,391	5,742,031	5,741,974	57
23	Public Defender	331,521	302,905	(28,616)	3,799,318	3,306,373	492,945	3,467,797	3,003,468	464,329
24	Sheriff	15,314,305	14,641,694	(672,611)	59,507,405	56,435,523	3,071,882	44,193,100	41,793,829	2,399,271
25	Probation	5,060,605	4,943,774	(116,832)	16,023,407	14,636,261	1,387,146	10,962,802	9,692,487	1,270,315
26	Ag. Commissioner	842,497	774,355	(68,142)	1,309,014	1,265,651	43,363	466,517	491,296	(24,779)
28	Recorder-Clerk	2,282,219	2,085,045	(197,174)	3,255,587	2,700,876	554,711	973,368	615,831	357,537
30	GF - Dept. Trans	1,321,163	1,499,877	178,714	1,984,285	1,971,352	12,933	663,122	471,475	191,647
34	Development Services	10,246,875	9,244,582	(1,002,293)	14,087,728	11,680,810	2,406,918	3,840,853	2,436,228	1,404,625
40	Health Dept.	1,454,036	1,298,427	(155,609)	2,760,366	2,409,153	351,213	1,306,330	1,110,726	195,604
42	Environmental Mgmt	2,007,010	1,854,369	(152,641)	2,007,010	1,745,601	261,409	-	(108,768)	108,768
45	Hlth & Human Serv Agn	4,494,952	4,131,712	(363,240)	4,184,856	3,459,696	725,160	(310,096)	(672,016)	361,920
51	Veterans Services	45,139	63,549	18,410	531,676	413,123	118,553	486,537	349,574	136,963
53	Social Services	52,674,533	46,660,725	(6,013,808)	54,444,370	46,338,208	8,106,162	1,769,837	(322,517)	2,092,354
60	Library	1,950,705	1,667,264	(283,441)	3,682,823	3,399,380	283,443	1,732,118	1,732,117	1
79	Child Support Services	5,872,937	5,522,825	(350,112)	5,902,491	5,556,766	345,725	29,554	33,941	(4,387)
		226,543,561	222,860,248	(3,683,313)	258,788,947	225,572,457	33,216,491	32,245,387	2,712,209	29,533,178

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q
2	Fiscal Year 2014/2015																
3																	
4	Fund	Department	Budget	Actual	Revenue	Budget	Actual	Expenditure	Budget	Actual Increase/	Beginning	Other	Ending				
5	Number	Name	Revenues	Revenues	Variance	Appropriations	Expenditures	Variance	Increase or	(Decrease) to	Fund Balance	Fund Balance	Fund Balance				
6					Over/(Under)			Under/(Over)	(Use) of	Fund Balance	Fund Balance	Adjustments	June 30, 2015				
7					Budget			Budget	Fund Balance	from FY 14/15	July 1, 2014	FY 14/15	June 30, 2015				
8					(Col. D - Col. C)			(Col. G - Col. H)	(Col C - Col G)	(Col D - Col H)	Variance			(Col L + Col N + Col P)			
9	Special Revenue Funds																
9	101	Erosion Control	3,714,800	2,964,568	(750,232)	3,714,800	2,966,839	747,961	-	(2,271)	(2,271)	45,525	(2,270)				
10	103	Road Fund	82,163,626	50,624,863	(31,538,763)	87,823,380	53,672,011	34,151,369	(5,659,754)	(3,047,148)	2,612,606	(1,104,881)	4,425,042				
11	104	Road District Tax	4,774,500	5,333,135	558,635	5,324,274	5,324,057	217	(549,774)	9,078	558,852	-	558,852				
12	105	Special Aviation	20,002	20,020	18	20,062	20,062	-	(60)	(42)	18	-	18				
13	106	Fish and Game	5,460	6,004	544	5,460	2,761	2,699	-	3,243	3,243	-	7,204				
14	107	Community Services	8,866,862	6,918,861	(1,948,001)	9,980,540	7,304,228	2,676,312	(1,113,678)	(385,367)	728,311	7,558	735,864				
15	108	HCED	3,079,009	2,211,154	(867,855)	3,147,591	2,055,620	1,091,971	(68,582)	155,534	224,116	(3,750)	216,864				
16	109	Health Department	15,025,092	14,083,685	(941,407)	24,364,757	13,085,154	11,279,603	(9,339,665)	998,531	10,338,196	(279,287)	10,058,906				
17	110	Mental Health	23,581,800	24,093,598	511,798	34,336,889	21,994,409	12,342,480	(10,755,089)	2,099,189	12,854,278	(115,168)	14,637,394				
18	113	Welfare to Work	120	158	38	57,635	-	57,635	(57,515)	158	57,673	-	57,673				
19	114	Planning EIR Dev Fees	-	70	70	-	-	-	-	70	70	-	25,607				
20	115	Tobacco Settlement	-	-	-	-	-	-	-	-	-	-	-				
21	116	Federal Forest Reserve	-	127,926	127,926	136,693	136,693	-	(136,693)	(8,767)	127,926	-	127,926				
22	118	Jail Commissary	741,417	907,822	166,405	1,788,535	745,982	1,042,553	(1,047,118)	161,841	1,208,959	-	1,208,958				
23	119	Placerville Union Cemetery	27,800	25,353	(2,447)	88,010	67,364	20,646	(60,210)	(42,011)	18,199	47,482	39,235				
24	200	ACO Fund	15,309,535	8,728,349	(6,581,186)	18,914,372	7,695,870	11,218,502	(3,604,837)	1,032,479	4,637,316	-	4,899,588				
25	502-579	Countywide Special Revenue	51,351,506	54,692,263	3,340,757	90,451,291	65,590,565	24,860,726	(39,099,785)	(10,898,303)	28,201,483	24,694,201	52,746,520				
26																	
27	Board Governed Special Districts																
28	152	County Service Area #2	88,887	90,958	2,071	144,752	62,545	82,207	(55,865)	28,412	84,277	(36,000)	84,278				
29	153	County Service Area #3	3,665,927	3,624,814	(41,113)	6,058,186	3,038,142	3,020,044	(2,392,259)	586,672	2,978,931	53,435	2,885,637				
30	155	County Service Area #5	40,504	46,671	6,167	22,907	506	22,401	17,597	46,164	28,567	1,594	35,355				
31	157	County Service Area #7	10,827,569	10,741,634	(85,935)	17,037,667	10,800,465	6,237,203	(6,210,098)	(58,830)	6,151,268	-	6,151,268				
32	159	County Service Area #9	1,270,542	1,315,857	45,315	2,450,437	415,239	2,035,198	(1,179,895)	900,618	2,080,513	(227,153)	2,265,846				
33	160	County Service Area #10	4,360,871	4,702,114	341,243	8,215,528	4,596,500	3,619,028	(3,854,657)	105,614	3,960,271	250,330	5,335,031				
34	161	Air Quality Management	1,929,481	2,046,767	117,286	3,336,898	2,442,705	894,193	(1,407,417)	(395,938)	1,011,479	318,718	2,135,057				
35	172	Water Agency	2,198,158	2,407,212	209,054	4,332,283	1,587,821	2,744,462	(2,134,125)	819,390	2,953,515	-	3,113,576				
36	174	EDC Development Projects	-	(1,518)	(1,518)	-	-	-	-	(1,518)	(1,518)	-	156,316				
37	175	IHSS Public Authority	1,055,758	784,563	(271,195)	1,055,892	784,563	271,329	(134)	134	134	-	134				
38	176	EDC Housing Authority	3,400,266	3,061,786	(338,480)	3,458,427	3,030,162	428,265	(58,161)	31,623	89,784	-	139,784				
39																	
40	Internal Service/Enterprise Funds																
41	414	Airport	1,614,663	770,423	(844,240)	1,570,189	1,110,528	459,661	44,474	(340,105)	(384,579)	205,764	1,966,370				
42	450	Risk Management	43,505,846	37,580,759	(5,925,087)	43,815,138	36,575,599	7,239,539	(309,292)	1,005,161	1,314,453	(5,774,361)	(58,730,333)				
43	460	Fleet Management	1,847,439	2,139,762	292,323	1,877,439	1,717,677	159,762	(30,000)	422,084	452,084	(265,316)	(289,834)				