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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 <bosfour@edcgov.us>, The BOSTWO <bostwo@edcgov.us>, The BOSTHREE <bosthree@edcgov.us>, The BOSONE <bosone@edcgov.us>, EDC COB <edc.cob@edcgov.us>, Jim Mitrison <jim.mitrison@edcgov.us>, Michael Ranalli <michael.ranalli@edcgov.us>, Sue Novasel <sue.novasel@edcgov.us>, Brian Veerkamp <brian.veerkamp@edcgov.us>, Shiva Frentzen <shiva.frentzen@edcgov.us>
 Cc: 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,

LATE DISTRIBUTION
 DATE 9/12/16
 BOS 9/12/16

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 Ham
Auditor-Controller
El Dorado County



County of El Dorado
OFFICE OF AUDITOR-CONTROLLER

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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:

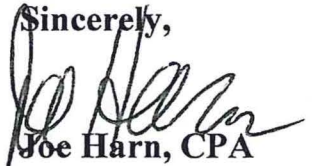
Attached your Board will find the General Fund Departmental Budget Performance Report. The report indicates that all General Fund operating departments, except Child Support Services met their Board established net county cost targets.

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,


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 2015/2016																	
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	
5	Number	Name	Revenues	Revenues	Over/(Under)		Appropriations	Expenditures	Under/(Over)		(Use) of	Fund Balance	from FY 15/16	July 1, 2015		Adjustments	June 30, 2016	
6						Budget				Budget						FY 15/16		
7					(Col. D - Col. C)				(Col. G - Col. H)		Fund Balance	(Col C - Col G)	(Col D - Col H)	Variance			(Col L + Col N + Col P)	
8	Special Revenue Funds																	
9	101	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
10	103	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
11	104	Road District Tax	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	105	Special Aviation	20,023	20,046	23		20,040	20,040	-		(17)	6		23		18		24
13	106	Fish and Game	9,200	1,677	(7,523)		9,200	1,161	8,039		-	516		516		7,204		7,721
14	107	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	108	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	109	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)	11,008,494
17	110	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)	13,378,562
18	113	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	35,019
24	200	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	502-579	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)		23,549,850		52,746,817	3,664,855	53,800,706
26	Board Governed Special Districts																	
28	152	County Service Area #2	88,755	91,728	2,973		173,032	38,232	134,800		(84,277)	53,496		137,773		84,278		137,774
29	153	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	155	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	71,527
31	157	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	159	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	(602,137)	2,484,503
33	160	County Service Area #10	6,090,424	5,013,313	(1,077,111)		10,961,407	5,086,273	5,875,134		(4,876,983)	(72,960)		4,798,023		5,335,031	3,352,920	8,614,991
34	161	Air Quality Management	2,047,176	1,964,244	(82,932)		4,562,973	1,742,340	2,820,633		(2,515,797)	221,904		2,737,701		2,135,057	(60,450)	2,296,510
35	172	Water Agency	2,198,158	2,524,273	326,115		5,041,669	1,525,617	3,516,052		(2,843,511)	998,656		3,842,167		3,113,576		4,112,232
36	174	EDC Development Projects	-	12,275	12,275		-	-	-		-	12,275		12,275		156,316		168,591
37	175	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	Internal Service/Enterprise Funds																	
41	414	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)	1,237,623
42	450	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)	(61,098,510)
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)

