

Equipment List 2003/2004

APPENDIX A

ITEM #	DEPARTMENT	ITEM CODE	BU	DESCRIPTION	QTY	REVENUE SOURCE	UNIT COST	TOTAL
1	Ag	C	110-1	Truck Lease Payment 3 of 5	1	ACO	\$16,600	\$16,600
2	Ag	C	110-1	Sprayer Skid Payment 2 of 3	1	ACO	\$4,400	\$4,400
3	Central Services	N	130-4	Light Pick-up/with shell	1	ACO	\$20,000	\$20,000
4	Central Services	N	130-4	Admin Bldg Security System	1	ACO	\$13,372	\$13,372
5	Community Health	N	501-1	Heavy Duty Seal Press	1	Dept	\$2,973	\$2,973
6	Community Health	N	501-1	Electronic Whiteboard	1	Dept	\$3,129	\$3,129
7	Community Health	N	501-1	Sedan	1	Dept	\$19,700	\$19,700
8	Co-Op Extension	R	610-1	Mini-pickup ext. cab	1	ACO	\$18,700	\$18,700
9	DESS	R	551-1	Sedan	1	ACO	\$19,700	\$19,700
10	DESS	R	551-1	Sedan	2	State/federal	\$25,500	\$51,000
11	District Attorney	R	205-1	Sedan w/equipment	2	State/federal	\$26,000	\$52,000
12	District Attorney	R	205-1	Server & equipment upgrades	1	State/federal	\$20,000	\$20,000
13	Environmental Health	N	501-3	Mini-pickup	2	Dept	\$15,800	\$31,600
14	Environmental Health	N	501-3	SAM Nuclear Spectroscopy	1	Dept	\$11,358	\$11,358
15	Environmental Health	N	501-3	Multirae Plus Gas Monitor	1	Dept	\$3,000	\$3,000
16	Environmental Health	N	501-3	TravellIR Haxmat Chemical Ident.	1	Dept	\$53,240	\$53,240
17	Environmental Health	N	501-3	Chemical Agent Detector	1	Dept	\$8,800	\$8,800
18	Environmental Health	N	501-3	Hazmat Response Vehicle	1	Dept	\$34,122	\$34,122
19	Environmental Health	N	501-3	TOMES CD Rom w/updates	1	Dept	\$6,736	\$6,736
20	Fleet Services	R	140-1	Air Compressor-Quincy	1	Dept	\$4,500	\$4,500
21	IT	R	156-1	Computer hardware & software	1	ACO	\$178,000	\$178,000
22	Library	N	605-1	ScanEze Workstation	1	Dept	\$5,900	\$5,900
23	Library	R	605-1	New Integrated Library System	1	Dept	\$250,000	\$250,000
24	Resource Management	N	297-2	Turbidity Meter	4	Res Fund	\$5,000	\$20,000
25	Resource Management	N	297-2	Solar Powered Speed Monitor	1	Res Fund	\$5,000	\$5,000
26	Resource Management	N	297-2	Bobcat	1	Res Fund	\$25,000	\$25,000
27	Sanitation	N	194-1	Diesel All Terrain Vehicle	1	Dept	\$11,000	\$11,000
28	Sanitation	N	194-1	Electric GEM Vehicle	1	Dept	\$4,300	\$4,300
29	Sanitation	N	194-1	Bins for metal facility	4	Dept	\$3,000	\$12,000
30	Sanitation	N	194-1	4-Gas Meter	1	Dept	\$4,000	\$4,000
31	Sanitation	R	194-1	Forklift	1	Dept	\$40,000	\$40,000
32	Sanitation	N	194-1	AutoCAD software upgrade	3	Dept	\$3,000	\$9,000
33	Sheriff	R	250-7	Pursuit vehicles	8	ACO	\$38,000	\$304,000
34	Sheriff	R	250-7	ID Van & equipment	1	ACO	\$31,195	\$31,195
35	Sheriff	R	250-7	Safety equipment	1	ACO	\$19,805	\$19,805
TOTAL								\$1,314,130

GLOSSARY OF BUDGET TERMS

<u>A-87</u>	A method used to estimate and recover the cost of county support services from federal, state and non-General Fund programs. This is also called general county overhead.
<u>ACO</u>	Accumulated Capital Outlay: A special set-aside budget unit for equipment and building replacement or new projects. Equipment and buildings are represented in separate budget units. Prior to Proposition 13, a separate tax rate was created for this purpose. The program still remains separate from county general operating expenses.
<u>Appropriation</u>	Authorization granted by the Board of Supervisors to incur obligations and make expenditures of county funds.
<u>Authorized Positions</u>	The number of positions allowed in each budget unit as shown on the Authorized Position Resolution. A part-time permanent position is counted as one authorized position.
<u>Budget</u>	A financial plan for county operations detailing and balancing proposed expenditures and the projected revenues for a given period of time. A budget is “recommended” until it has been approved and adopted by the Yolo County Board of Supervisors and the board has resolved to appropriate (authorize) the County Administrative Office to expend/incur obligations. Yolo County’s Operating Budget encompasses a period from July 1 through June 30.
<u>Budget Unit</u>	An organizational unit that separates a function or program for which a separation in accounting needs to occur.
<u>Capital Projects Funds</u>	These funds account for acquiring and use of resources for the construction or purchase of major, long-lived fixed assets (building). This is different from a Construction in Progress Account where expenses are for a single year and do not accumulate.
<u>Contingencies</u>	Established to provide for unanticipated expense and insure adequate cash flow. A contingency budget may occur for each special fund.

<u>Debt Service Fund</u>	The debt service fund is used to account for the annual repayment of long-term debt. As principal and interest become due (matures), an annual transfer is made from the long-term debt account group to the debt service fund reduces the balance of the long-term portion due.
<u>Development Fees</u>	Fees exacted on new residential or commercial development projects. The fee is based on population growth caused by the project.
<u>Earmarked</u>	Describes funds which may only be used for one purpose, as in certain fees or grants.
<u>Enterprise Fund</u>	A special fund which charges users outside county government for the cost of services.
<u>Educational Revenue Augmentation Fund (ERAF)</u>	The fund to which a major portion of county, city and special districts' property tax revenues are allocated, by law, to schools.
<u>Employee Salary Transfers</u>	An account used to transfer costs of salary and benefits between budget units. This is used when two or more budget units share employees. The transfer is reflected in Salary & Benefits.
<u>Expenditures</u>	Actual spending of funds authorized by an appropriation.
<u>Extra Help</u>	Work to be performed on less than a year-round basis to cover seasonal peak work loads or emergency work loads of limited duration, necessary vacation and sick leave relief and other situations involving fluctuating staff. Extra help can be used where no authorized position exists, but where funding exists to cover the cost.
<u>Fixed Asset</u>	Land, building or equipment with a value of at least \$3,000. If it appears in an operating department's financial schedule, it is most certain to be equipment. Land and buildings are isolated in the ACO Fund. Smaller items with values less than \$3,000 are either small tools or office supplies included in "Services & Supplies."
<u>Full-Time Equivalent (FTE)</u>	The amount of employee time actually budgeted for, compared to the number of positions authorized in a budget unit. One full-time equivalent is a position that works or is budgeted to work 80 hours per pay period for 26 pay periods.
<u>Fund</u>	A balanced set of accounts for a major county activity which shows an equal amount of requirements charged against it

and income dollar resources. Funds may contain one or more budget units.

Fund Balance

The amount of dollar resources remaining in a fund at year's end. Usually this is the difference between total expenditures and total resources of a fund.

GenLed

The financial accounting system utilized to maintain the financial and budgetary records of the county and related entities.

General Reserve

Generally accepted accounting principles (GAAP) provide that a local government should maintain a general reserve between 5% and 15% of expenditures. Under California law, these funds cannot be spent except in emergencies.

Gross Appropriation

The total spending authority of a budget unit. This is the total of all expenditures not including intrafund (or expense) transfers.

Internal Service Fund (ISF)

A fund which charges other county departments for its services (i.e., telephone services).

Interfund Transfer

Refers to a transfer made between budget units in different funds for services rendered and received. The service rendering budget unit shows these transfers as revenue, as opposed to expense reduction (see intrafund).

Intrafund Transfer

Refers to a transfer made between budget units within the same fund for services rendered and received.

Maintenance of Effort (MOE)

Refers to federal or state statutory or regulatory program requirements that the county must maintain to participate in a program and/or to receive funding for a program.

Major Object

Refers to the broad categories of spending. In the Auditor-Controller's budget, all funds are appropriated by account ("line item"). Consolidating these accounts by categories equals the major object: Salaries and Benefits, Supplies and Services, Fixed Assets, Transfers Out and Other Charges. It works the same on the revenue side: the many different federal aid programs, for example, roll up into a major object called Federal/State Reimbursement.

Mello-Roos Bond

State Senator Henry J. Mello and Assembly Speaker Pro-Tempore Mike Roos authored legislation which created special tax assessments. These are usually on a per parcel

basis and used for a specific project benefiting a designated geographic area (e.g., a school).

Net Appropriation

A budget unit's gross appropriation less any transfers within the same budget unit for services rendered and received.

Operating Transfers

The transfer of monies between two departments within the same fund and is not considered revenue. Revenue is new money; a transfer is the reallocation of existing funds (i.e., Operating Transfers Out are payment from Department A to B and are expenses in Department B. Operating Transfers In are the receipts of these transfers by Department B).

Other Charges

Expenditures not associated with the operating cost of a budget unit. Example: Aid payments made to welfare recipients.

Part Time (PT)

Part-time positions are authorized positions that are approved at a less than full time equivalent. This is in contrast to extra help or overtime, which do not require permanently authorized positions.

Realignment Funds

These funds come from vehicle license fee and sales tax revenue collected by the state and allocated to counties. The funds are a "backfill" of the loss of state General Fund support or a shift of program responsibility from the state to the county for health, social services and youth corrections.

Reserves

A portion of fund equity that is set aside and not appropriated or spent.

Revenues

Amounts received from taxes, fees, permits, licenses, interest earnings and intergovernmental sources.

Salaries & Benefits

A major object expense to account for the total cost of compensating county employees. Included in this object are regular salaries, extra help salaries, overtime, standby and callback pay; the county's share of health, dental, retirement, social security and workers' compensation costs.

Services & Supplies

A major object expense including the cost of purchased goods and services required for operation of a budget unit. Included in this object are rent, telecommunications, travel and professional contract costs.

Special Fund

Funds which are segregated until they are applied against an eligible expense. Usually eligible expenses are very specific and known to a reasonable degree of accuracy, e.g., a health insurance premium increase set for a date certain.

APPENDIX C
COUNTY ADMINISTRATIVE OFFICER
OFFICE OF REVENUE AND REIMBURSEMENT
PERFORMANCE MEASUREMENT PILOT PROJECT
March 2003

Introduction

The county engaged MAXIMUS, Inc. to assist with the development of a performance measurement pilot program. In order to limit the initial cost and effort, yet validate the utility of performance measurement, and to prepare for future initiatives the county utilized a pilot project approach targeting the Office of Revenue and Reimbursement (OR&R).

OR&R was selected for the pilot project as it has an organizational structure and environment conducive to a performance measurement analysis. OR&R's services are readily quantifiable, the division is relatively small (less than 10 staff), and the operation tracks its services with an automated system that made data collection reasonable. In addition, OR&R had only a rudimentary strategic plan that permitted some flexibility and additional discussions of goals and objectives of the division.

As a Performance Measurement Pilot Project, it did not seek to resolve the many complex issues faced by the county, nor did it seek to provide recommendations for improvements to county processes or policies. Instead its purpose was to help the county consider expanding the use of performance measurement countywide. The project's report is intended to facilitate the continued education of county staff regarding the tools and methods of performance measurement.

The Nature of Performance Measurement

Performance measurement is a systematic method to quantify work performed and analyzing whether current performance meets the intended goal. The central questions addressed by a performance measurement program are:

1. Are the resources being consumed/used effectively?
2. Are the goals being met?

Performance measures are results oriented and center on the quality and efficiency of service delivery, rather than the inputs that lead to the delivery of a service.

Performance measurement is not a quick fix, a precise science, or a substitute for in-depth analysis. It is, rather, a complex grouping of managerial subsets, including inputs, outputs, outcomes, efficiency, effectiveness, productivity, and, where possible, benchmarking. It is not a performance audit, which is a detailed analysis of operations linking program elements, results, and process improvements. While it does not specifically address the causes of process deficiency, it should highlight areas of potential concern and identify "targets of opportunity" for management to prioritize and address as necessary. This highlighting identifies where management needs to focus resources and analyze further. The results of performance measurement can also help a program "tell its story" to management, governing bodies, and the public.

Findings

Performance Measurement

Starting with a list of 40 potential performance measures for public agency collections, through a rigorous selection process 12 of the most practical and meaningful indicators were selected. These relate to the strategic goals and objectives identified for OR&R. The following table contains the most pertinent information.

#	OR&R GOAL / OBJECTIVE	PERFORMANCE INDICATOR
1	Identify workload	Number of open accounts
2	Improve the cost efficiency of collections	Cost of collecting each \$1
3	Improve the cost efficiency of collections	Ratio of collection cost to amt collected
4	Improve the cost efficiency of collections	Avg amt of revenue collected by employee.
5	Improve the cost efficiency of collections	Number of employees per \$1k collected
6	Improve the overall effectiveness	Percent of annual debt collected
7	<i>Increase efficiency in Franchise Tax Board (FTB) programs</i>	Amt of overpayment returned to debtors as percentage of total amount collected
8	<i>Increase voluntary payments</i>	Percentage of debt resolved voluntarily
9	<i>Increase internally enforced payments</i>	Percentage of total enforced collection revenue collected by in-house collector (as opposed to FTB)
10	Decrease accounts receivable aging (timeliness)	Percent of collections successfully completed (100% paid) with 90 days
11	Decrease accounts receivable aging (timeliness)	Percent of debtors who make a first payment within 90 days of first billing
12	Decrease accounts receivable aging (timeliness)	Average age of open debt

Costs of Services

The calculation of "costs of services" for a performance measurement study is primarily intended to provide details and data for specific performance measures. The Activity Based Costing (ABC) analysis resulted in significant benefits to the county. Specifically, it determined the actual cost of each service and program provided by OR&R. Aside from the summary cost information, the ABC analysis calculated program, customer, service and activity costs in great detail. The county may now use this information to better understand costs and cost components, as well as identify targets of opportunity for cost savings, process improvement, workload distribution, and other management initiatives.

During the study period OR&R collected \$858,000 and incurred costs of \$419,000 through 15,110 different transactions in 14 service categories. The average cost per transaction was \$28 and the average amount collected per transaction was \$57. Another way to look at this information is to consider it cost OR&R 49 cents to collect each dollar.

More details of this pilot project are available in the county report prepared by MAXIMUS, Inc., dated March 5, 2003. Credit for the above information needs to be given to MAXIMUS, Inc. as most of it was excerpted from their report.

Office of Revenue & Reimbursement 2003-04 Goals

There are 12 goals identified in the above table and OR&R has chosen to focus on three of these in 2003-04. Goals 7, 8 and 9, whose total estimated annual savings and additional revenue are \$31,670, are described in more detail below. OR&R will provide update reports during the year and will provide the final results in its 2003-04 annual report. This is a worthy project that is an evolutionary process and will require staff diligence and managerial support to be successful.

Goal # 7- Increase efficiency of Franchise Tax Board programs by:

- Developed a computer program to exclude legally not collectable debt submitted to Franchise Tax Board (FTB).
- Regularly discharge unenforceable accounts to reduce refunds 20%.
- Double the frequency of submitting modifications to FTB Tax Refund Intercept Program during peak season to increase revenue and reduce refunds.

Refunds are tracked through the General Ledger program and will be measured by comparing the number of refunds required this fiscal year with future fiscal years. The number of refunds as a result of collecting on expired judgments in 2003-04 will be measured against 2002/03 refunds, with the goal of reducing the number by 20%. Staff savings by these actions is estimated to be \$870 In 2003-04.

Goal #8- Improve voluntary debt resolution by:

- Provide non-compliant debtors reports to Probation and the DA so that criminal sanctions can be imposed if restitution payments are delinquent.
- Offer payments by credit card.
- Develop training for staff to identify voluntary collections opportunities.
- Regularly follow up on demand letters for to verify debtors' compliance.

The accomplishment of this goal will be measured by comparing restitution amounts collected in 2003-04 versus 2002-03 that will be used as the base year. An increase of 4% or \$21,000 increase in collections is estimated.

Goal #9-Increase internally enforced payments by:

- Increase the number of property liens filed to force payments by debtors.
- Train other county departments' staff on referring delinquent accounts to OR&R.

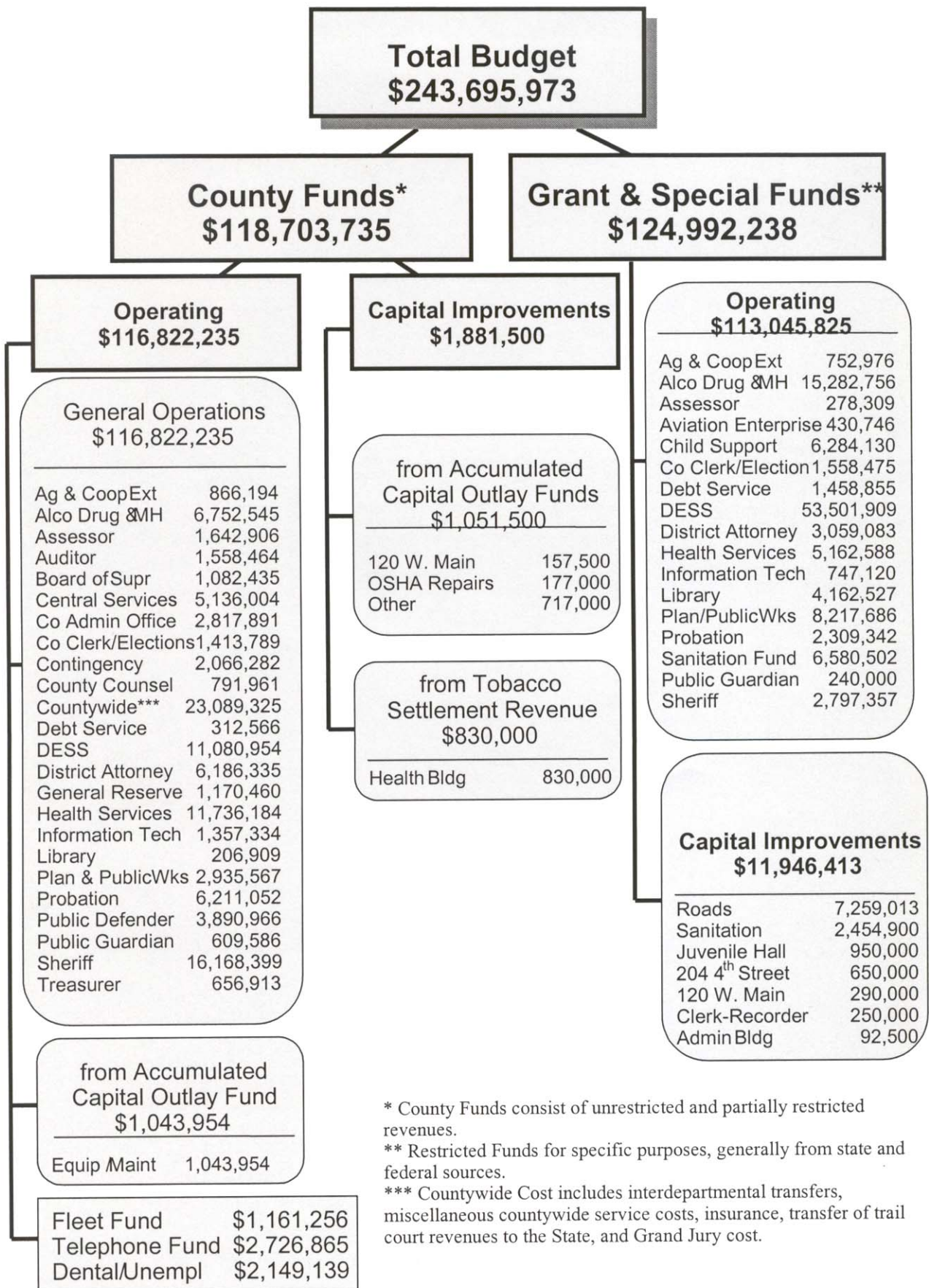
The target for this goal is to increase these collections 15% or \$9,800 over 2002-03 collections.

Some of the recommended actions described above were begun in 2002-03, and 2003-04 will be the first year in which OR&R will experience a full year of the changes.

APPENDIX D

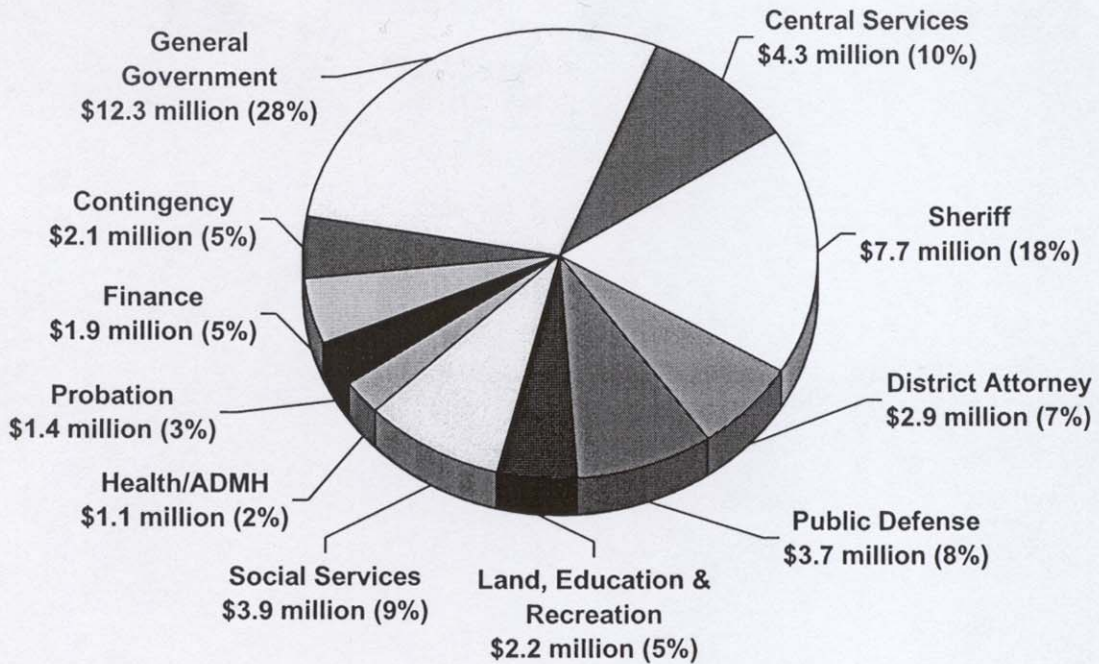
Overview

The purpose of Appendix D is to provide a graphic illustration of the Yolo County 2003/04 Final Budget. This appendix includes three illustrations: 1) a flow of funds of the \$243.6 million budget to the many departments and services, 2) a pie chart demonstrating the use of general county funds, and 3) a pie chart demonstrating the source of general county funds. General county funds are revenues not specified or dedicated to a particular program that are allocated at the discretion of the Board of Supervisors.

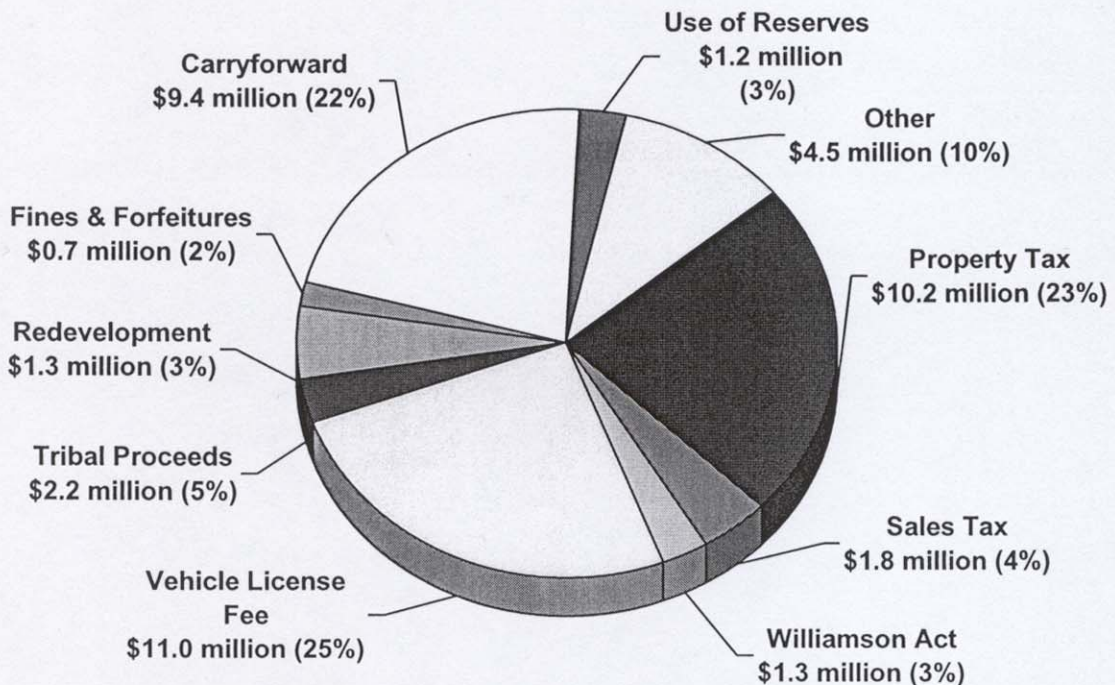


* County Funds consist of unrestricted and partially restricted revenues.
 ** Restricted Funds for specific purposes, generally from state and federal sources.
 *** Countywide Cost includes interdepartmental transfers, miscellaneous countywide service costs, insurance, transfer of trail court revenues to the State, and Grand Jury cost.

Use of General County Funds \$43.6 Million



Source of General County Funds \$43.6 Million



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