

FY 2018-2019 DETAIL OF SPECIAL PROJECTS

		PROJ #	BUDGET AMOUNT	FORCE ACCOUNT Sal & Ben	NON-CONST 6900	R/W ACQ 61-00	CONSULT ENGR 69-00	PRELIM ENGR Sal & Ben	CONST ENGR Sal & Ben	CONTRACT CONSTRUCTION 69-00	REVENUE AMOUNT	REVENUE TOTAL	SOURCE
1	Mathews Lane & Ramirez Rd Farm to Market Overlay & Widening	2233 2234	2,350,000				20,000		20,000	2,310,000	2,080,455 269,545	2,350,000	RSTP 88.53% PLSP Exchange 11.47%
2	Olivehurst Roundabout Olivehurst/Powerline/Chestnut Int	2235	1,170,000				20,000		50,000	1,100,000	717,000 25,000 428,000	1,170,000	RSTP 88.53% Trust 396 - Developer Fees Trust 188 Road Imp Fees
3	Feather River Blvd Crv Cor Btwn Rd 512 & Algodon Rd	2236	1,025,000				20,000		40,000	965,000	924,500 100,500	1,025,000	HSIP (90% PE & Cons, 100% RW) X\$
4	N. Beale Rd Phase II Complete Streets Revitalization	2243	158,000			118,000	30,000	10,000			140,000 18,000	158,000	RSTP (88.53%) Trust 188 Road Imp Fees
5	Waldo Road Bridge Replacement @ Dry Creek	6015	250,000			10,000	120,000	20,000		100,000	250,000	250,000	HBP 100% (Toll Credits)
6	New York House Rd Bridge 29	6017	1,640,000				220,000		20,000	1,400,000	1,640,000	1,640,000	HBP 100% (Toll Credits)
7	Spring Valley Rd Bridge 91 Replacement over Little Dry Creek	6018	170,000				150,000	20,000			170,000	170,000	HBP 100% (Toll Credits)
8	Los Verjeles Rd Bridge 26 Replacement over S. Honcut Creek	6019	320,000				300,000	20,000			283,300 18,350	320,000	HBP 88.53% X\$ Butte County
9	Rices Crossing Rd Bridge 87 Over Oregon House Creek	6020	320,000				300,000	20,000			320,000	320,000	HBP 100% (Toll Credits)
10	Iowa City Rd Bridge 77 Over Jack Slough	6021	270,000				150,000	20,000		100,000	270,000	270,000	HBP 100% (Toll Credits)
11	Goldfields Parkway Phase 2 N. Beale to H-S Road	8005	300,000			250,000	25,000	25,000			300,000	300,000	Trust 192 ELSP Lndscp&Rd Imp Fees
12	Marysville Road Lt Turn Pckts Bald Mtn & Brns Vly Sch	8055 8056	15,000				10,000	5,000			15,000	15,000	Trust 188 Road Imp Fees
13	Public Works Corporation Yards	8031 8090	3,837,000						100,000	3,737,000	3,837,000	3,837,000	Trust 188 Road Imp Fees
14	Seventh Avenue Widening From Olivehurst Ave to RR Tracks	2242	915,000						75,000	840,000	726,000 189,000	915,000	(ATP) PLSP Exchange (Match plus overlay)
15	Feather River Blvd. Farm to Mkt Phase 2		295,000						10,000	285,000	261,164 33,837	295,000	RSTP Measure D
16	Woodruf and Ramirez Frm to Mkt	2245	1,090,000						40,000	1,050,000	964,977 125,023	1,090,000	RSTP Measure D
17	McGowan Parkway Widening ATP Safe Routes to Schools	2249	272,000				242,000	30,000			216,000 56,000	272,000	(ATP) X\$
18	Eleventh Ave Widening ATP Safe Routes to Schools	2250	260,000				60,000	200,000			227,000 33,000	260,000	ATP X\$
19	HSIP Traffic Striping/Signage at 4 road segments	2247	1,480,000					40,000		1,440,000	1,480,000	1,480,000	HSIP
20	Oregon Hill Bridge USFS project	1038	450,000				250,000	50,000		150,000	400,000 50,000	450,000	US Forest Service HUTA
21	Bridge Preventative Maintenance		87,000				82,000	5,000			77,021 9,979	87,000	Bridge Preventive Maintenance Prog HUTA
22	SSARP-HSIP	2248	180,000				140,000	40,000			180,000	162,000 18,000	HSIP(90%) HUTA(10%)
23	Various County Road Overlay	8096	2,406,000					10,000	20,000	2,376,000	2,180,000 226,000	2,406,000	RMRA HUTA
TOTALS			19,260,000	0	0	378,000	2,139,000	515,000	375,000	15,853,000	19,260,000	19,260,000	

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 referred to as general County overhead.
<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.
<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 Yuba County Board of Supervisors and the Board has resolved to appropriate (authorize) the County Administrative Office to expend/incur obligations. Yuba 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 (i.e., building).
<u>Contingencies</u>	Established to provide for unanticipated expenses 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 reducing the balance of the long-term portion due.
<u>Development Impact Fees</u>	Fees exacted on new residential or commercial development projects. The fee is used to pay for additional facilities or services that are needed due to 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>	Used to account for operations financed and operated in a manner similar to provide business enterprises.
<u>Educational Revenue Augmentation Fund (ERAF)</u>	The fund to which county, city and special district's 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 set aside 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 \$5,000. If it appears in an operating department's financial schedule, it is more certain to be equipment. Smaller items with values less than \$5,000 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 40 hours per week throughout the year.
<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.
<u>Fund Balance</u>	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.
<u>Gross Appropriation</u>	The total spending authority of a budget unit. This is the total of all expenditures not including intrafund (or expense) transfers.
<u>Internal Service Fund (ISF)</u>	A fund which charges other County departments for its services (i.e., auto service fund).

<u>Interfund Transfer</u>	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).
<u>Intrafund Transfer</u>	Refers to a transfer made between budget units within the same fund for services rendered and received.
<u>Maintenance of Effort (MOE)</u>	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.
<u>Mello-Roos Bond</u>	Mello-Roos is the name of two legislators who created special tax assessments. These are usually on a per parcel basis and used for a specific project benefiting a designated geographic area.
<u>Net Appropriation</u>	A budget unit's gross appropriation less any transfers within the same budget unit for services rendered and received.
<u>Operating Transfers</u>	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).
<u>Other Charges</u>	Expenditures not associated with the operating cost of a budget unit. Example: Aid payments made to CalWorks recipients.
<u>Part Time (PT)</u>	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.
<u>Realignment Funds</u>	These funds come from vehicle license fees and sales tax revenue collected by the state and allocated to counties.
<u>Reserves</u>	A portion of fund equity that is set aside and not appropriated or spent.
<u>Revenues</u>	Amounts received from taxes, fees, permits, licenses, interest earnings and intergovernmental sources.

Salaries and Benefits

A major 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 and Supplies

A major 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.