

BUDGET FOR THE FISCAL YEAR 2014/2015
 DETAIL OF SPECIAL PROJECTS - CONTRACTS BUDGET NUMBER 23-01

	PROJ #	BUDGET AMOUNT	FORCE ACCOUNT Sal & Ben	NON-CONST 23-01	R/W ACQ 61-00	CONSULT ENGR 23-01	PRELIM ENGR Sal & Ben	CONST ENGR Sal & Ben	CONTRACT CONST 23-01	REVENUE AMOUNT	REVENUE TOTAL	SOURCE
1 Goldfields Extension Orchard to N. Beale Road	8084	200,000				80,000	120,000			200,000	200,000	Trust 395 - Developer Fees
2 Alleghany Rd Bridge Replace Bridge No. 16C-17	6010	385,000				240,000	25,000	20,000	100,000	340,800 44,200	385,000	HBP (88.53) HUTA
3 Timbuctoo Rd Bridge Replace Bridge No. 16C-10	6011	355,000				25,000		30,000	300,000	355,000	355,000	HBP (100%) CONST
4 Feather River Blvd/SR 70 New Interchange	8002	16,550,000				1,750,000	50,000	250,000	14,500,000	8,620,000 4,361,000 3,569,000	16,550,000	PLSP Road Fees TCIF RSTP
5 Olivehurst Avenue Complete St From McGowan to 7th	8058	315,000			80,000	20,000	100,000	15,000	100,000	100,000 215,000	315,000	CMAQ Trust 188 Road Imp Fees
6 River Oaks/Arboga ENV, Design, R/W	8007	125,000				100,000	25,000			125,000	125,000	PLSP Road Fees
7 New Freedom Grant in Linda Area	5188	200,000							200,000	200,000	200,000	New Freedom Grant
8 Transit Accessibility Improvements N Beale and Lowe Ave	5113	70,000					10,000	5,000	55,000	55,000 15,000	70,000	New Freedom Grant HUTA
9 River Oaks East Bikeway	8014	112,000	28,000	84,000						112,000	112,000	Trust 396 - Developer Contribution
10 Kibbe Road/SR20 Realignment	5002	50,000			40,000		10,000			50,000	50,000	Trust 395 - Developer Contribution (Teichert)
11 Loma Rica Road HR3 Shoulder Widening	2217	1,125,000				45,000		100,000	980,000	751,500 373,500	1,125,000	HR3 (90%) Trust 188 Road Imp Fees
12 Habitat Conservation Plan (HCP)		50,000				50,000				50,000	50,000	Trust 188 Road Imp Fees
13 Scales Road Bridge Replacement Scales Road at Slate Creek	6014	310,000			40,000	200,000	70,000			310,000	310,000	HBP (100%) Toll Credits
14 Marysville Road Lt Turn Pckts Bald Mtn & Brns Vly Sch	8055 8056	80,000				20,000	60,000			80,000	80,000	Trust 188 Road Imp Fees
15 Maintenance-Var. Co. Roads		550,000							550,000	320,000 230,000	550,000	LTF HUTA
16 Sycamore Ranch Park Park Improvements	8054	700,000	200,000	500,000						132,700 417,300 150,000	700,000	Trust 187 Park Imp Fees Trust 189 Park Land Imp Fees Prop 40 - RCD
17 Marysville Rd/Loma Rica Rd Left Turn Pocket	8070	310,000				20,000		30,000	260,000	310,000	310,000	Trust 188 Road Imp Fees
18 N. Beale Road Complete Streets	2227	240,000				230,000	10,000			110,000 130,000	240,000	RSTP 100% HUTA
19 Power Line Road Phase II Bike/Ped Improvements	2226	1,267,800				30,000		37,800	1,200,000	413,485 500,000 75,000 201,017 78,298	1,267,800	CMAQ 88.53% STIP TE MJUSD X\$ HUTA

BUDGET FOR THE FISCAL YEAR 2014/2015
 DETAIL OF SPECIAL PROJECTS - CONTRACTS BUDGET NUMBER 23-01

		PROJ #	BUDGET AMOUNT	FORCE ACCOUNT Sal & Ben	NON-CONST 23-01	R/W ACQ 61-00	CONSULT ENGR 23-01	PRELIM ENGR Sal & Ben	CONST ENGR Sal & Ben	CONTRACT CONST 23-01	REVENUE AMOUNT	REVENUE TOTAL	SOURCE
20	Linda/Olivehurst Ball Fields Minor improvements	8085	6,760							6,760	6,760	6,760	Trust 189 Park Land Imp Fees
21	New Freedom Accessible Path in Linda	5114	50,000							50,000	40,000	50,000	New Freedom Grant HUTA
22	Loma Rica Rd Realignment At Cross Star Trail	8081	675,000				15,000	30,000	30,000	600,000	675,000	675,000	Trust 188 Road Imp Fees
23	Loma Rica Rd Shldr Widening Los Verjeles to Scott Grant	8082	1,240,000			40,000	50,000	50,000	70,000	1,030,000	1,240,000	1,240,000	Trust 188 Road Imp Fees
24	Waldo Road Bridge Replacement @ Dry Creek	6015	580,000			50,000	375,000	155,000			580,000	580,000	HBP 100% (Toll Credits)
25	Spring Valley Rd Bridge 83 Replacement @ BV Ditch	6016	1,434,000			30,000	133,000	41,000	147,600	1,082,400	1,434,000	1,434,000	HBP 100% (Toll Credits)
26	Powerline Road - Phase III Ped/Bike Improvements from 9th to north of 6th	2229	1,191,500				30,000		50,000	1,111,500	494,000	1,191,500	RSTP CMAQ Fund Balance - Church Contribution HUTA
27	New York House Rd Bridge 29	6017	1,626,000			30,000	183,000	38,000	165,000	1,210,000	1,626,000	1,626,000	HBP 100% (Toll Credits)
28	East Linda Community Park	8086	1,500,000			1,500,000					250,000	1,500,000	Trust 189 Park Land Imp Fees Trust 190 ELSP Park Fees Trust 712 ELSP Park Land Dedication
29	Spring Valley Rd Bridge 91 Replacement over Little Dry Creek	6018	350,000			50,000	275,000	25,000			350,000	350,000	HBP 100% (Toll Credits)
30	Los Verjeles Rd Bridge 26 Replacement over S. Honcut Creek	6019	550,000			50,000	425,000	75,000			486,900	550,000	HBP 88.53% HUTA 11.47%
31	Rices Crossing Rd Bridge 87 Over Oregon House Creek	6020	180,000			30,000	70,000	80,000			180,000	180,000	HBP 100% (Toll Credits)
32	Iowa City Rd Bridge 77 Over Jack Slough	6021	175,000			30,000	70,000	75,000			175,000	175,000	HBP 100% (Toll Credits)
33	Hamm/Smarts Curve Corr & Shldr Widen @ Doolittle Gate	2231	1,040,000			20,000	30,000	30,000	60,000	900,000	835,500	1,040,000	HSIP Measure D
34	Goldfields Parkway ROW Acquisition	8005	415,000		5,000	410,000					415,000	415,000	Trust 192 ELSP Lndscp&Rd Imp Fees
35	Rule 20 Utility Underground Olivehurst AvenueUG District		130,000		80,000	50,000					130,000	130,000	Trust 188 Road Imp Fees
36	Olivehurst Roundabout Olivehurst/Powerline/Chestnut Int	2235	810,000			15,000	10,000	20,000	65,000	700,000	717,093	810,000	SACOG Community Design HUTA
37	Feather River Blvd Crv Cor Btwn Rd 512 & Algodon Rd	2236	1,276,800			65,000	60,000	120,000	90,000	941,800	1,149,100	1,276,800	HSIP (90%) HUTA
38	Hamm/Smarts FLAP Gold Village to Smartsville Rd	2232	311,755				27,870	54,485		229,400	311,755	311,755	FLAP (88.53% of total project) Measure D
39	Hamm/Smarts Shoulder S Golden Parkway to 1 Mile West	2237	665,000				30,000	55,000	70,000	510,000	598,500	665,000	HSIP (90%) Measure D
40	Mathews Lane & Ramirez Rd Farm to Market Overlay & Widening	2233 2234	2,460,400			15,000	30,000	80,000	75,000	2,260,400	2,178,200	2,460,400	RSTP 88.53% HUTA 11.47%

BUDGET FOR THE FISCAL YEAR 2014/2015
 DETAIL OF SPECIAL PROJECTS - CONTRACTS BUDGET NUMBER 23-01

	PROJ #	BUDGET AMOUNT	FORCE ACCOUNT Sal & Ben	NON-CONST 23-01	R/W ACQ 61-00	CONSULT ENGR 23-01	PRELIM ENGR Sal & Ben	CONST ENGR Sal & Ben	CONTRACT CONST 23-01	REVENUE AMOUNT	REVENUE TOTAL	SOURCE
41	Yuba County Industrial Park Wastwater System Upgrade Project	EDA 6992	2,237,790		15,000	163,790		100,000	1,959,000	1,790,232	2,237,790	EDA OPUD
42	N. Beale Rd Phase I Complete Streets Revitalization	XXXX	230,000		100,000		30,000		100,000	88,530	230,000	STIP Trust 188 Road Imp Fees
43	N. Beale Rd Phase II Complete Streets Revitalization	XXXX	193,000		158,000		35,000			141,470	193,000	RSTP Trust 188 Road Imp Fees
44	Ellis Road RR Xing RR Xing improvements	XXXX	282,825					52,375	230,450	140,000	282,825	CPUC Sec. 130 program
45	Public Works Corporation Yard	8031	1,000,000			50,000	30,000		920,000	53,000	1,000,000	Trust 188 Road Imp Fees
TOTALS			43,605,630	228,000	669,000	2,818,000	4,837,660	1,503,485	1,462,775	32,086,710	43,605,630	
R/W Acq. # 6100			(2,818,000)									
PE and CE (Force Account)			(3,194,260)				3,194,260					
Total Budget for 2301			37,593,370									

Description	Budget	Amount
Contracts	23-01	32,086,710
Consulting - Engineers	23-01	4,837,660
Non-Construction	23-01	669,000
Right of Way	61-00	2,818,000
Engineers & Crew Salaries & Benefits	01-01	3,194,260
TOTAL:		43,605,630

320,000	Local Transportation - Fuel Tax
1,164,555	HUTA
201,017	X\$
1,013,485	CMAQ
282,825	CPUC
5,837,700	HBP
751,500	HR3
2,583,100	HSIP
295,000	New Freedom Grant
6,491,200	RSTP
717,093	SACOG
88,530	STIP
500,000	STIP TE
4,361,000	TCIF
150,000	Prop 40
75,000	MJUSD
1,790,232	EDA Grant (Fed)
447,558	OPUD Contribution
250,000	Trust 395 Dev. Contribution
112,000	Trust 396 Developer Contribution
132,700	Trust 187 Park Imp Fees
4,267,970.00	Trust 188 Road Imp Fees
674,060	Trust 189 Park Land Imp Fees
894,800	Trust 190 ELSP Park Fees
415,000	Trust 192 ELSP Lndscp&Rd Imp Fees
355,200	Trust 712 ELSP Park Land Dedication
8,745,000	Trust 713 & 714 PLSP Road
582,755	Fund Balance - Measure D
106,350	Fund Balance - Church Contribution
43,605,630	TOTAL

FUND DIRECTORY

<u>Fund #</u>	<u>Fund Name</u>
100	Social Services
101	General
102	Road
104	Fish and Game
105	Special Aviation
106	Health Services
107	Child Support Services
108	Public Safety
109	Public Authority
111	County Drug Grant
112	Criminal Justice Grant
113	Community Development Block Grant-Home Program
115	Community Services Block Grant 2015/2014-Sutter Co.
117	Community Services Block Grant 2014/2013
118	NSP 3 HCD
119	CDBG 2012
125	Debt Service
126	Yuba Sutter Enterprise Zone
128	EDBG Grant
129	EDBG 2770
130	Airport Enterprise (Enterprise Fund)
150	Automotive Services (Internal Service Fund)
151	Sheriff – Automotive Services (Internal Service Fund)
155	Workers Compensation (Internal Service Fund)
156	Liability Insurance (Internal Service Fund)
157	Health Insurance (Internal Service Fund)
158	General Insurance (Internal Service Fund)
159	Unemployment Insurance (Internal Service Fund)
160	Short Term Disability Insurance (Internal Service Fund)

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/incure 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). 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 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 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 for health, social services and youth correction programs.
<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.