

FISCAL YEAR 2019-2020 DETAIL OF SPECIAL PROJECTS

FY 19-20	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 N. Beale Rd Phase II	2243	140,000			90,000		50,000			90,000		RSTP (88.53%)
Complete Streets Revitalization										50,000	140,000	Trust 188 Road Imp Fees
2 Waldo Road Bridge	6015	90,000			30,000	50,000	10,000			90,000		HBP 100%
Replacement @ Dry Creek												X\$
											90,000	(Toll Credits)
3 Spring Valley Rd Bridge 91	6018	185,000			50,000	125,000	10,000			185,000		HBP 100%
Replacement over Little Dry Creek											185,000	(Toll Credits)
4 Los Verjeles Rd Bridge 26	6019	220,000			50,000	150,000	20,000			194,800		HBP 88.53%
Replacement over S. Honcut Creek										12,600		X\$
										12,600	220,000	Butte County
5 Rices Crossing Rd Bridge 87	6020	195,000			30,000	150,000	15,000			195,000		HBP 100%
Over Oregon House Creek											195,000	(Toll Credits)
6 Iowa City Rd Bridge 77	6021	170,000			30,000	120,000	20,000			170,000		HBP 100%
Over Jack Slough											170,000	(Toll Credits)
7 Goldfields Parkway Phase 2	8005	50,000				25,000	25,000			50,000		Trust 192 ELSP Lndscp&Rd Imp Fees
N. Beale to H-S Road											50,000	
8 Marysville Road	8055	15,000				10,000	5,000			15,000		Trust 188 Road Imp Fees
Lt Turn Pckts Bald Mtn & Brns Vily Sch											15,000	
9 Public Works Corporation Yards	8031 8090	2,100,000				80,000	20,000		2,000,000	2,100,000		Trust 188 Road Imp Fees
											2,100,000	
10 Seventh Avenue Widening	2242	1,290,000						70,000	1,220,000	725,000		(ATP)
From Olivehurst Ave to RR Tracks										565,000	1,290,000	PLSP Exchange\$90K,YCWA\$475k)
11 Feather River Blvd. Farm to Mkt Phase 2	2251	300,000					80,000	20,000	200,000	200,000		RSTP
										100,000	300,000	Measure D
12 McGowan Parkway Widening	2249	447,000				0	172,000	25,000	250,000	357,000		(ATP)
ATP Safe Routes to Schools										90,000	447,000	X\$
13 Eleventh Ave Widening	2250	395,000				0	120,000	25,000	250,000	347,600		ATP
ATP Safe Routes to Schools										47,400	395,000	X\$
14 HSIP Cycle 8-Traffic Striping/Signage at 4 road segments	2247	1,440,000					0	20,000	1,420,000	1,440,000		HSIP
15 Oregon Hill Bridge USFS project	1038	330,000				100,000	20,000	10,000	200,000	300,000		US Forest Service
										30,000	330,000	HUTA
16 Bridge Preventative Maintenance ** (NOT CIP-69-00, not included in total)	6100	90,000				80,000	10,000			79,677	90,000	Bridge Preventive Maintenance Prog
										10,323		HUTA
17 SSARP-HSIP	2248	100,000				90,000	10,000			100,000		HSIP(90%)
											10,000	HUTA(10%)
18 Erle Road Overlay	8098	165,000					55,000	10,000	100,000	115,000		Measure D
										50,000	50,000	LPP
19 2019 County Road Overlay	9200 9201	12,100,000				20,000		80,000	12,000,000	1,600,000		RMRA
										1,500,000		HUTA/PLSP Exchange
										9,000,000	12,100,000	YWA Loan
20 Cedar Lane Elementary	2255	256,000					256,000					ATP
ATP Safe Routes to Schools										256,000	256,000	PLSP
21 HSIP Cycle 9-Traffic Striping/Signage at 6 road segments	2252	10,000					10,000					HSIP
										10,000	10,000	HUTA
22 Plumas Lake Interchange II	TBD	697,377				697,377						255 - Environmental Impact Rept
										697,377		
TOTALS		20,785,377	0	0	280,000	1,697,377	908,000	260,000	17,640,000	20,785,377	20,695,377	

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.