

**FISCAL YEAR 2021-2022 DETAIL OF SPECIAL PROJECTS**

<b>FY 21-22</b>	<b>PROJ #</b>	<b>BUDGET AMOUNT</b>	<b>R/W ACQ 61-00</b>	<b>CONSULT ENGR 69-00</b>	<b>PRELIM ENGR Sal &amp; Ben</b>	<b>CONST ENGR Sal &amp; Ben</b>	<b>CONTRACT CONSTRUCTION 69-00</b>	<b>REVENUE AMOUNT</b>	<b>REVENUE TOTAL</b>	<b>SOURCE</b>
1 N. Beale Rd Complete Streets Phase II Complete Streets Revitalization	2243	6,966,552				50,000	6,916,552	4,529,000		STIP
								2,000,000		YWA Grant
								187,500		Linda Lighting District
								250,052	6,966,552	Trust 188 Road Imp Fees
2 Cedar Lane (& Alicia) Elementary -SR2S Project	2255	1,541,868		100,000	114,000	65,498 27,370	1,235,000	1,300,498		ATP
								241,370	1,541,868	HUTA
3 McGowan Parkway Bicycle Lane and Pedestrian Route Improvement	2249	397,133		100,000	116,000 56,000	108,631 16,502		324,631		(ATP)
								72,502	397,133	Trust 188 Road Imp Fees
4 Eleventh Ave - Bicycle Lane and Pedestrian Route Improvement	2250	1,451,000				0 163,000	1,288,000	1,288,000		ATP
								163,000	1,451,000	X\$
5 Goldfields Parkway Phase 2	2254 8005	804,000		50,000	5,000	60,000	689,000	10,000		Trust 192 ELSLP Lndscp&Rd Imp Fees
								794,000	804,000	Trust 188 Road Imp Fees
6 2021 County Road Overlay	9204	3,000,000			25,000	100,000	2,875,000	3,000,000		RMRA / HUTA
7 Feather River Blvd. State of Good Repair	2256	799,500		20,000	5,000	64,500	710,000	799,500		RSTP 100%
									799,500	
8 LSRP	2258	80,000		72,000	8,000			72,000		LSRP (90%)
								8,000	80,000	HUTA (10%)
9 Spring Valley Rd Bridge 91 (Replace over Dry Creek)	6018	1,233,388		110,000	5,000	10,000	1,108,388	1,233,388		HBP 100%
									1,233,388	(Toll Credits)
10 Los Verjeles Rd Bridge 26 Replacement over S. Honcut Creek	6019	270,000	50,000	200,000	20,000			239,000		HBP 88.53%
								15,500		X\$
								15,500	270,000	Butte County
11 Ellis Rd Bridge 75 (Replace over Simmerly Slough)	6022	241,375	30,000	200,000	11,375			241,375		HBP 100%
									241,375	(Toll Credits)
12 Iowa City Rd Bridge 77 (Replace over Jack Slough)	6021	1,180,900		110,000	25,000	14,590	1,031,310	1,180,900		HBP 100%
									1,180,900	(Toll Credits)
13 Bridge Preventative Maintenance	6100	211,673				21,167	190,505	187,394		Bridge Preventive Maintenance Prog
								24,279	211,673	HUTA
14 Marysville Road Lt Turn Pckts Bald Mtn & Brms Villy Sch	8055	15,000		10,000	5,000			15,000		Trust 188 Road Imp Fees
									15,000	
15 Public Works Corporation Yards	8031 8092	3,990,000		10,000		20,000	3,960,000	3,910,000		Trust 188 Road Imp Fees
								80,000	3,990,000	Wash Rack - YCWA MOU
16 Hammonton-Smartsville Rd Shoulder Widening & Overlay	8098	200,000	20,000	150,000	30,000			176,000		SACOG Regional Maint. & Mod. Grant
								24,000	200,000	Measure D
17 Ostrom Road (PG&E Settlement) Reconstruction due to debris removal	8105	3,000,000				100,000	2,900,000	3,000,000		GF (County Contribution)
									3,000,000	(Rec'd \$100k in 19/20 from GF)
18 Hammonton-Smartsville Rd (Doolittle Intersection)	8109	435,000		25,000		35,000	375,000	52,000		Measure D
								383,000	435,000	SACOG Regional Maint. & Mod. Grant
19 Plumas Lake Interchange II	9202	1,400,000		1,385,000	15,000			750,000		Trust 714 PLSP
								650,000	1,400,000	Trust 188 Road Imp Fees
20 Waldo Road Bridge (Replace over Dry Creek)	6015	71,000		67,000	4,000			71,000		HBP 100%
									71,000	(Toll Credits)
21 North Beale Road - High Friction Surface Treatment	TBD	381,400			29,300	29,300	322,800	381,400		HSIP
									381,400	
22 Garden Avenue SR2S ATP Grant Application (Assume Design Only FY 21-22)	TBD	180,000		180,000				50,000		ATP
								130,000	180,000	HUTA
23 Simpson Lane Bridge Rehabilitation versus Replacement Study	TBD	120,000		110,000	10,000	0	0	120,000		Measure D
									120,000	
24 Old Dobbins Rd & La Porte Rd Striping Project	TBD	274,100			21,000	21,000	232,100	274,100		HSIP
									274,100	
25 Hammonton-Smartsville Rd (Brophy to Hammonton Rd)	TBD	1,100,000			55,000	95,000	950,000	1,100,000		Measure D
									1,100,000	
<b>TOTALS</b>		<b>29,343,887</b>	<b>100,000</b>	<b>2,899,000</b>	<b>559,675</b>	<b>1,001,557</b>	<b>24,783,655</b>	<b>29,343,887</b>	<b>29,343,887</b>	

## **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.