

BUDGET FOR THE FISCAL YEAR 2013/2014  
DETAIL OF SPECIAL PROJECTS - CONTRACTS BUDGET NUMBER 23-01

		PROJ #	BUDGET AMOUNT	FORCE ACCOUNT Sal & Ben	NON- CONST 23-01	R/W ACQ 47-00	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	265,000				240,000	25,000			234,600 30,400	265,000	HBP (88.53) HUTA
3	Timbuctoo Rd Bridge Replace Bridge No. 16C-10	6011	1,435,000				50,000		85,000	1,300,000	1,435,000	1,435,000	HBP (100%) CONST
4	Marysville Road Slip Out 1/4 Mile South of Moonshine Rd	9018A	2,000,000				100,000	30,000	70,000	1,800,000	2,000,000	2,000,000	Trust 188 Loan
5	Bridge Preventative Maint Program	6009	4,900					4,900			4,340 560	4,900	HBP (88.53) HUTA
6	Feather River Blvd/SR 70 New Interchange Design	8002	17,400,000				1,800,000		200,000	15,400,000	10,413,000 6,987,000	17,400,000	PLSP Road Fees STIP
7	Olivehurst Avenue Complete St From McGowan to 7th	8058	250,000			80,000	20,000	150,000			250,000	250,000	Trust 188 Road Imp Fees
8	River Oaks/Arboga ENV, Design, R/W	8007	125,000				100,000	25,000			125,000	125,000	PLSP Road Fees
9	Rupert Avenue Edgewater to Hammonton-Smartsville	8034	230,000				10,000		20,000	200,000	230,000	230,000	Trust 192 ELSP (100%)
10	New Freedom Grant in Linda Area	5188	200,000							200,000	200,000	200,000	New Freedom Grant
11	Hammonton-Smartsville Rd Shoulder Improvements	2224	830,000				30,000		70,000	730,000	518,700 40,720 270,580	830,000	HSIP Trust 396 - Developer Contribution Measure D
12	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 LTF
13	N Beale Raised Median	2225	600,000				15,000		30,000	555,000	414,000 186,000	600,000	HSIP Trust 188 Road Imp Fees
14	River Oaks East Bikeway	8014	112,000	28,000	84,000						112,000	112,000	Trust 396 - Developer Contribution
15	Kibbe Road/SR20 Realignment	5002	50,000			40,000		10,000			50,000	50,000	Trust 395 - Developer Contribution (Teichert)
16	Loma Rica Road HR3 Shoulder Widening	2217	1,175,000				45,000		100,000	1,030,000	751,500 423,500	1,175,000	HR3 (90%) Trust 188 Road Imp Fees
17	Habitat Conservation Plan (HCP)		50,000				50,000				50,000	50,000	Trust 188 Road Imp Fees
18	Scales Road Bridge Replacement Scales Road at Slate Creek	6014	530,000			40,000	385,000	105,000			530,000	530,000	HBP (100%) Toll Credits
19	Marysville Road Lt Turn Pckts Bald Mtn & Brns Villy Sch	8055 8056	80,000				60,000	20,000			80,000	80,000	Trust 188 Road Imp Fees
20	Maintenance-Var. Co. Roads		300,000							300,000	300,000	300,000	LTF

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21	Sycamore Ranch Park Park Improvements	8054	300,000	200,000	100,000						150,000 150,000	300,000	Trust 189 Park Land Imp Fees Prop 40 - RCD
22	Marysville Rd/Loma Rica Rd Left Turn Pocket	8070	400,000				40,000		30,000	330,000	400,000	400,000	Trust 188 Road Imp Fees
23	N. Beale Road Complete Streets	2227	110,000				100,000	10,000			110,000	110,000	RSTP 100% Toll Credits
24	Power Line Road Phase II  Bike/Ped Improvements	2226	1,267,800				30,000		37,800	1,200,000	913,485 75,000 201,000 78,315	1,267,800	CMAQ 88.53% MJUSD X\$ LTF
25	Linda/Olivehurst Ball Fields Minor improvements	8085	10,000							10,000	10,000	10,000	Trust 189 Park Land Imp Fees
26	New Freedom Accessible Path in Linda	5114	50,000							50,000	40,000 10,000	50,000	New Freedom Grant LTF
27	Olivehurst/Linda Drainage Impv FY 13/14	5189	200,000	40,000	30,000					130,000	200,000	200,000	YCWA
28	Loma Rica Rd Realignment At Cross Star Trail	8081	795,000				25,000		40,000	730,000	795,000	795,000	Trust 188 Road Imp Fees
29	Loma Rica Rd Shldr Widening Los Verjeles to Scott Grant	8082	1,200,000				50,000	50,000	70,000	1,030,000	1,200,000	1,200,000	Trust 188 Road Imp Fees
30	Waldo Road Bridge Replacement @ Dry Creek	6015	475,000			50,000	400,000	25,000			475,000	475,000	HBP 100% (Toll Credits)
31	Spring Valley Rd Bridge 83 Replacement @ BV Ditch	6016	615,000				20,000	45,000		550,000	615,000	615,000	HBP 100% (Toll Credits)
32	River Parkway Acquisition Yuba Rvr Access near Parks Bar	8083	315,000	15,000		300,000					315,000	315,000	Trust 189 Park Land Imp Fees
33	Powerline Road - Phase III Ped/Bike Improvements from 9th to north of 6th	2229	1,480,000				30,000		50,000	1,400,000	494,000 500,000 106,350 379,650	1,480,000	RSTP STIP TE Trust 396 - Church Contribution LTF
34	New York House Rd Bridge 29	6017	305,000			30,000	250,000	25,000			305,000	305,000	HBP 100% (Toll Credits)
35	East Linda Community Park	8086	1,500,000			1,500,000					250,000 894,800 355,200	1,500,000	Trust 189 Park Land Imp Fees Trust 190 Trust 712
36	Impact Fee Update	8087	50,000				50,000				50,000	50,000	Trust 188 Road Imp Fees
37	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)

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38	Los Verjeles Rd Bridge 26 Replacement over S. Honcut Creek	6019	550,000			50,000	425,000	75,000			486,900 63,100	550,000	HBP 88.53% HUTA 11.47%
39	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)
40	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)
41	Hamm/Smarts Curve Corr & Shldr Widen @ Doolittle Gate	2231	135,000			30,000	30,000	75,000			121,500 13,500	135,000	HSIP (90%) LTF
<b>TOTALS</b>			36,369,700	283,000	214,000	2,230,000	4,850,000	984,900	807,800	27,000,000	36,369,700	36,369,700	
<b>R/W Acq. # 4700</b>			(2,230,000)										
<b>PE and CE (Force Account)</b>			(2,075,700)					2,075,700					
<b>Total Budget for 2301</b>			<b>32,064,000</b>										

Description	Budget	Amount
Contracts	23-01	27,000,000
Consulting - Engineers	23-01	4,850,000
Non-Construction	23-01	214,000
Right of Way	47-00	2,230,000
Engineers & Crew Salaries & Benefits	01-01	2,075,700
<b>TOTAL:</b>		36,369,700

32,064,000

796,465	Local Transportation - Fuel Tax
94,060	HUTA
201,000	X\$
913,485	CMAQ
4,790,840	HBP
751,500	HR3
1,054,200	HSIP
295,000	New Freedom Grant
604,000	RSTP
7,487,000	STPL
150,000	Prop 40
75,000	MJUSD
200,000	Drainage Maint Budget (YCWA)
250,000	Trust 395 Dev. Contribution (Teichert)
259,070	Trust 396 Developer Contribution
5,434,500	Trust 188 Road Imp Fees
725,000	Trust 189 Park Land Imp Fees
894,800	Trust 190 ELSP Park Fees
230,000	Trust 192 ELSP Lndscp&Rd Imp Fees
355,200	Trust 712 ELSP Park Land Dedication
10,538,000	Trust 713 & 714 PLSP Road
270,580	Measure D
<b>36,369,700</b>	<b>TOTAL</b>



## **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 2010/Home Program
115	Community Services Block Grant 2013/2010 Sutter County
116	Community Development Block Grant 2009 NSP
117	Community Services Block Grant 2014/2013
118	NSP 3 HCD/Program Income
119	CDBG 2012
126	Yuba Sutter Enterprise Zone
128	EDBG Grant 2005
129	Industrial Development
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.