

BUDGET FOR THE FISCAL YEAR 2015/2016
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 Feather River Blvd/SR 70 New Interchange	8002	4,600,000				500,000		100,000	4,000,000	2,359,880.00 1,215,320.00 1,024,800.00	4,600,000	PLSP Road Fees TCIF (26.42% of const & CE only) RSTP (25.62% of const only)
2 N. Beale Road Complete Streets	2227	135,000				120,000	15,000			30,000.00 105,000.00	135,000	RSTP Trust 188 Road Imp Fees
Hamm/Smarts Curve Corr & Shldr Widen @ Doolittle Gate	2231	348,000			20,000	40,000		20,000	268,000	225,000.00 123,000.00	348,000	HSIP Measure D
4 Hamm/Smarts FLAP Gold Village to Chuck Yeager Rd	2232	75,000							75,000	75,000.00	75,000	FLAP (88.53% of total project) Measure D
5 Mathews Lane & Ramirez Rd Farm to Market Overlay & Widening	2233 2234	2,340,400			5,000	30,000		30,000	2,275,400	2,071,956.00 268,444.00	2,340,400	RSTP 88.53% LTF 11.47%
6 Olivehurst Roundabout Olivehurst/Powerline/Chestnut Int	2235	120,000			15,000	10,000	20,000	25,000	50,000	69,000.00 51,000.00	120,000	SACOG Community Design LTF
7 Feather River Blvd Crv Cor Btwn Rd 512 & Algodon Rd	2236	100,000				40,000	60,000			90,000.00 10,000.00	100,000	HSIP (90%) Local Exchange
8 Hamm/Smarts Shoulder S Golden Parkway to 1 Mile West	2237	55,000				30,000	25,000	0		49,500.00 5,500.00	55,000	HSIP (90%) Measure D
9 Ellis Road RR Xing RR Xing improvements	2238	282,825						52,375	230,450	282,825.00	282,825	CPUC Sec. 130 program
10 Ella Elm Safe Routes to School 7th Ave - Olivehurst Ave to Powerline	2239	80,000				30,000	50,000			80,000.00	80,000	SACOG ATP 100% Design Local Exchange
11 N. Beale Rd Phase I Complete Streets Revitalization	XXXX	220,000			75,000	15,000	10,000	20,000	100,000	88,500.00 131,500.00	220,000	STIP Trust 188 Road Imp Fees
12 N. Beale Rd Phase II Complete Streets Revitalization	XXXX	158,000			118,000	30,000	10,000			140,000.00 18,000.00	158,000	RSTP Trust 188 Road Imp Fees
13 Olivehurst Avenue Complete St From McGowan to 7th	8058	1,475,000				50,000		50,000	1,375,000	1,217,287.00 257,713.00	1,475,000	CMAQ Trust 188 Road Imp Fees
14 Alleghany Rd Bridge Replace Bridge No. 16C-17	6010	385,000			15,000	200,000	50,000	20,000	100,000	356,325.00 28,675.00	385,000	HBP (88.53 PE)(100%RW,CE) Local Exchange
15 Scales Road Bridge Replacement Scales Road at Slate Creek	6014	130,000			10,000	40,000	20,000	10,000	50,000	130,000.00	130,000	HBP (100%) Toll Credits
16 Waldo Road Bridge Replacement @ Dry Creek	6015	100,000			10,000	70,000	20,000			100,000.00	100,000	HBP 100% (Toll Credits)
17 Spring Valley Rd Bridge 83 Replacement @ BV Ditch	6016	1,715,000			0	50,000	0	40,000	1,625,000	1,715,000.00	1,715,000	HBP 100% (Toll Credits)
18 New York House Rd Bridge 29	6017	78,000			10,000	30,000	8,000	10,000	20,000	78,000.00	78,000	HBP 100% (Toll Credits)
19 Spring Valley Rd Bridge 91 Replacement over Little Dry Creek	6018	70,000			10,000	40,000	20,000			70,000.00	70,000	HBP 100% (Toll Credits)

BUDGET FOR THE FISCAL YEAR 2015/2016
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	Los Verjeles Rd Bridge 26 Replacement over S. Honcut Creek	6019	130,000			10,000	100,000	20,000			115,100.00 7,450.00 7,450.00	130,000	HBP 88.53% Local Exchange Butte County
21	Rices Crossing Rd Bridge 87 Over Oregon House Creek	6020	80,000			10,000	50,000	20,000			80,000.00	80,000	HBP 100% (Toll Credits)
22	Iowa City Rd Bridge 77 Over Jack Slough	6021	80,000			10,000	50,000	20,000			80,000.00	80,000	HBP 100% (Toll Credits)
23	Transit Accessibility Improvements N Beale and Lowe Ave	5113	70,000					10,000	5,000	55,000	55,000.00 15,000.00	70,000	New Freedom Grant Local Exchange
24	New Freedom Accessible Path in Linda	5114	50,000							50,000	40,000.00 10,000.00	50,000	New Freedom Grant Local Exchange
25	New Freedom Grant in Linda Area	5188	200,000							200,000	200,000.00	200,000	New Freedom Grant
26	Goldfields Parkway ROW Acquisition	8005	55,000		5,000	50,000					55,000.00	55,000	Trust 192 ELSP Lndscp&Rd Imp Fees
27	Goldfields Extension Orchard to N. Beale Road	8084	930,000				30,000		50,000	850,000	285,000.00 645,000.00	930,000	Trust 395 - Developer Fees Trust 192 ELSP Lndscp&Rd Imp Fees
28	River Oaks East Bikeway	8014	112,000	28,000	84,000						112,000.00	112,000	Trust 396 - Developer Contribution (GRANT?)
29	Marysville Road Lt Turn Pckts Bald Mtn & Brns Vly Sch	8055 8056	60,000				20,000	40,000			60,000.00	60,000	Trust 188 Road Imp Fees
30	Loma Rica Rd Shldr Widening Los Verjeles to Scott Grant	8082	1,135,000			25,000	30,000	0	50,000	1,030,000	1,135,000.00	1,135,000	Trust 188 Road Imp Fees
31	Public Works Corporation Yards	8031 8090	2,125,000				75,000		50,000	2,000,000	2,125,000.00	2,125,000	Trust 188 Road Imp Fees
32	Erle Road Pump Station Pumps & Wet Well	XXXX	120,000						5,000	115,000	120,000.00	120,000	YCWA
33	Eliminate College View Det Basin	XXXX	50,000							50,000	50,000.00	50,000	Trust 253 Special Drainage
34	McGowan Pkwy Traffic Signal at Olivehurst Ave	XXXX	275,000				10,000		15,000	250,000	275,000.00	275,000	PLSP Road Fees
35	Sycamore Ranch Park Park Improvements	8054	20,000	20,000							20,000.00	20,000	Trust 187 Park Land Imp Fees
36	Maintenance-Var. Co. Roads	XXXX	200,000					5,000	25,000	170,000	200,000.00	200,000	Local Exchange
TOTALS			18,159,225	48,000	89,000	393,000	1,690,000	423,000	577,375	14,938,850	18,159,225	18,159,225	
R/W Acq. # 6100			(393,000)										
PE and CE (Force Account)			(1,000,375)										
Total Budget for 2301			16,765,850										

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
117	Community Services Block Grant 2014/2015
118	NSP 3 HCD
119	Community Development Block Grant 2012
125	Debt Service
126	Yuba Sutter Enterprise Zone
130	Airport Enterprise (Enterprise Fund)
132	Standards & Training Probation/Juvenile Hall
133	Standards & Training Sheriff
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).
<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.

Revenues

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.