

FY 2017-2018 DETAIL OF SPECIAL PROJECTS

		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	Mathews Lane & Ramirez Rd Farm to Market Overlay & Widening	2233 2234	2,350,000				20,000		20,000	2,310,000	2,080,455 269,545	2,350,000	RSTP 88.53% PLSP Exchange 11.47%
2	Olivehurst Roundabout Olivehurst/Powerline/Chestnut Int	2235	1,170,000				20,000		50,000	1,100,000	717,000 25,000 428,000	1,170,000	RSTP 88.53% Trust 396 - Developer Fees Trust 188 Road Imp Fees
3	Feather River Blvd Crv Cor Blwn Rd 512 & Algodon Rd	2236	1,025,000				20,000		40,000	965,000	924,500 100,500	1,025,000	HSIP (90% PE & Cons, 100% RW) XS
4	Ella Elm Safe Routes to School	2239	1,580,000				20,000		60,000	1,500,000	1,035,000 175,000 370,000	1,580,000	SACOG ATP 88.53% Construction LTF RMRA
5	N. Beale Rd Phase I Complete Streets Revitalization	2241	4,944,000						200,000	4,744,000	1,765,000 275,000 534,000 539,000 1,831,000	4,944,000	STIP Linda Lighting District Measure D RMRA YCWA
6	N. Beale Rd Phase II Complete Streets Revitalization	XXXX	158,000			118,000	30,000	10,000			140,000 18,000	158,000	RSTP (88.53%) Trust 188 Road Imp Fees
7	Alleghany Rd Bridge Replace Bridge No. 16C-17	6010	2,300,000				280,000		20,000	2,000,000	2,300,000	2,300,000	HBP (88.53 PE)(100%RW,CE)
8	Scales Road Bridge Replacement Scales Road at Slate Creek	6014	1,817,500				180,000		55,000	1,582,500	1,817,500	1,817,500	HBP (100%) Toll Credits
9	Waldo Road Bridge Replacement @ Dry Creek	6015	100,000			10,000	70,000	20,000			100,000	100,000	HBP 100% (Toll Credits)
10	New York House Rd Bridge 29	6017	1,640,000				220,000		20,000	1,400,000	1,640,000	1,640,000	HBP 100% (Toll Credits)
11	Spring Valley Rd Bridge 91 Replacement over Little Dry Creek	6018	250,000				225,000	25,000			250,000	250,000	HBP 100% (Toll Credits)
12	Los Verjeles Rd Bridge 26 Replacement over S. Honcut Creek	6019	320,000				300,000	20,000			283,300 18,350 18,350	320,000	HBP 88.53% XS Butte County
13	Rices Crossing Rd Bridge 87 Over Oregon House Creek	6020	70,000				50,000	20,000			70,000	70,000	HBP 100% (Toll Credits)
14	Iowa City Rd Bridge 77 Over Jack Slough	6021	220,000				200,000	20,000			220,000	220,000	HBP 100% (Toll Credits)
15	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 Trust 188 Road Imp Fees
16	New Freedom Accessible Path in Linda	5114	50,000							50,000	40,000 10,000	50,000	New Freedom Grant Trust 188 Road Imp Fees
17	New Freedom Grant in Linda Area	5188	200,000							200,000	200,000	200,000	New Freedom Grant
18	Goldfields Parkway Phase 2 N. Beale to H-S Road	8005	250,000			200,000	25,000	25,000			250,000	250,000	Trust 192 ELSP Lndscp&Rd Imp Fees
19	Marysville Road Lt Turn Pckts Bald Mtn & Brns Vily Sch	8055 8056	15,000				10,000	5,000			15,000	15,000	Trust 188 Road Imp Fees
20	Public Works Corporation Yards	8031 8090	3,837,000						100,000	3,737,000	3,837,000	3,837,000	Trust 188 Road Imp Fees
21	Sycamore Ranch Park Park Improvements	8054											Trust 187 Park Land Imp Fees
22	Seventh Avenue Widening From Olivehurst Ave to RR Tracks		324,000			200,000	24,000	100,000			164,000 160,000	324,000	(ATP) PLSP Exchange

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	Feather River Blvd. Farm to Mkt		1,339,000				19,000		20,000	1,300,000	1,185,417		RSTP
											153,583	1,339,000	Measure D
24	Woodruf and Ramirez Frm to Mkt		25,000				10,000	15,000			22,000		RSTP
											3,000	25,000	X\$
25	McGowan Parkway Widening ATP Safe Routes to Schools		272,000				242,000	30,000			216,000		(ATP)
											56,000	272,000	X\$
26	Eleventh Ave Widening ATP Safe Routes to Schools	xx	260,000				60,000	200,000			227,000		ATP
											33,000	260,000	X\$
27	HSIP Traffic Striping/Signage at 4 road segments	xx	50,000					50,000			50,000	50,000	HSIP
28	Oregon Hill Bridge USFS project	xx	300,000				250,000	50,000			250,000	300,000	US Forest Service
											50,000		HUTA
29	Bridge Preventative Maintenance		87,000				82,000	5,000			77,000	77,000	Bridge Preventive Maintenance Prog
											10,000	10,000	HUTA
30	SSARP-HSIP		180,000				140,000	40,000				180,000	HSIP(90%)
													HUTA(90%)
	TOTALS		25,203,500	0	0	528,000	2,497,000	645,000	590,000	20,943,500	25,023,500	25,203,500	
	R/W Acq. # 6100		(528,000)										
	PE and CE (Force Account)		(1,235,000)										
	Total Budget for 6901		23,440,500										

	Description	Budget	Amount
	Contracts	69-00	20,943,500
	Consulting - Engineers	69-00	2,497,000
	Non-Construction	69-00	0
	Right of Way	61-00	528,000
	Force Account Crew/Engineering	01-01	1,235,000
	TOTAL:		25,203,500

0800	175,000	Local Transportation - Leftover Transit \$
4202-4205	987,000	HUTA
5400	210,850	X\$
5501	1,642,000	ATP
5501	77,000	Bridge Prev Maint/Earmark Repurpose
5501		CMAQ
5501		CPUC
5501	6,680,800	HBP
5501	1,136,500	HSIP
5501	295,000	New Freedom Grant
5501	4,144,872	RSTP
5501	0	Regional SACOG
5501		SACOG
5501	1,765,000	STIP
9601	1,831,000	YCWA
9601	18,350	Butte County
9601	250,000	US FOREST SERVICE
9703	687,583	9703 Measure D
9901	0	187 Trust Park Imp Fees
9901	4,323,000.00	188 Trust Road Imp Fees
9901	250,000	192 Trust ELSP Lndscp&Rd Imp Fees
9901		253 Trust Special Drainage
9901	0	395 Trust Dev. Contribution
9901	25,000	396 Trust Developer Contribution
9901	429,545	713-PLSP Exchange
9901	0	714 trust PLSP Road
9901	275,000	785 Trust Linda Lighting
	25,203,500	TOTAL

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.