

## **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>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.

**FISCAL YEAR 2022-2023 DETAIL OF SPECIAL PROJECTS**

FY 22-23		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	Cedar Lane (& Alicia) Elementary -SR2S Project Assume Half of Construction FY 22-23	2255	1,570,868						65,498	1,364,000	1,429,498		ATP	
											114,000	27,370	141,370	1,570,868
2	McGowan Parkway Bicycle Lane and Pedestrian Route Improv. Assume Construction 100% of FY 22-23	2249	3,758,839						50,000	1,000,000	1,000,000		(ATP)	
										100,000	1,050,000	608,839		YWA
											1,000,000	1,150,000		Trust 188 Road Imp Fees
											1,000,000	3,758,839		(ARPA Money from CAO) Trust 167
4	Goldfields Parkway Phase 2 Assume 30% of Construction Completed FY 21-22	2254 8005	55,000				50,000	5,000			10,000		Trust 192 ELSP Lndscp&Rd Imp Fees	
											45,000	55,000		Trust 188 Road Imp Fees
5	2022 County Road Overlay	9204	3,510,000						60,000	2,500,000	2,560,000		RMRA / HUTA	
										950,000	950,000	3,510,000	Measure D	
6	Feather River Blvd. State of Good Repair Assume 100% of Construction FY 22-23	2256	2,213,000						49,000	1,500,000	1,549,000		RSTP 100%	
										614,000	462,983		YWA	
											201,017	2,213,000		X\$
7	Local Roadway Safety Plan special project 23-01 not CIP	2258	35,000				0				31,500		LRSP (90%)	
											5,000	3,500	35,000	HUTA (10%)
8	Spring Valley Rd Bridge 91 (Replace over Dry Creek) Assume 30% of Construction in FY 22-23	6018	1,365,000						5,000	60,000	1,300,000	1,365,000	HBP 100%	
														(Toll Credits)
9	Los Verjeles Rd Bridge 26 Replacement over S. Honcut Creek Assume Construction Begins FY 23-24	6019	160,000			40,000	100,000	20,000			141,600		HBP 88.53%	
											9,200			HUTA
											9,200	160,000		Butte County
10	Ellis Rd Bridge 75 (Replace over Simmerly Slough) Assume 90% of PE complete in FY 22-23	6022	200,000			0	100,000	100,000			200,000		HBP 100%	
													200,000	(Toll Credits)
11	Iowa City Rd Bridge 77 (Replace over Jack Slough) Assume 100% of Construction FY 22-23	6021	2,200,000						200,000	2,000,000	2,200,000		HBP 100%	
												2,200,000	(Toll Credits)	
13	Marysville Road Lt Turn Pckts Bald Mtn & Brms Vily Sch	8055	15,000				10,000	5,000			15,000		Trust 188 Road Imp Fees	
													15,000	
14	Public Works Corporation Yards Non-Road - New Shop Construction Assume 80% of Construction FY 22-23	8031	6,476,000				240,000		20,000	4,476,000	4,736,000		Trust 188 Road Imp Fees	
15	Increased Consult Eng for Salabar before final budget	8092					80,000		20,000	1,640,000	1,740,000	6,476,000	Trust 188 Road Imp Fees	
												200,000	SACOG Regional Maint. & Mod. Grant	
16	Hammonton-Smartsville Rd Shoulder Widening & Overlay	8098	200,000			20,000	140,000	40,000			200,000		Measure D	
													200,000	Measure D
17	Hammonton-Smartsville Rd (Doolittle Intersection) Assume 100% of Construction Completed FY 22-23	8109	980,000				25,000		75,000	130,000	230,000		Measure D	
												750,000	980,000	SACOG Regional Maint. & Mod. Grant
18	Plumas Lake Interchange II Assume 50% of PE Completed FY 22-23	9202	1,530,000				1,500,000	30,000			1,530,000		Trust 714 PLSP	
													1,530,000	1,530,000
19	Waldo Road Bridge (Replace over Dry Creek)	6015	205,000				200,000	5,000			205,000		HBP 100%	
													205,000	(Toll Credits)
20	North Beale Road - High Friction Surface Treatment	2261	352,100						29,300	322,800	352,100		HSIP	
												352,100		
21	South Beale Road at SR65 Interchange SYTIA Funded for PE	8113	850,000				830,000	20,000			850,000		SYTIA - Fund 181	
													850,000	
22	Goldfields Pkwy/Interceptor (Basin)	8107	10,000				10,000				10,000		Trust 253	
											0	10,000		
23	Packard Avenue Parking Lot Design	4058	900,000				50,000	50,000		800,000	900,000		HHS - Trust 184 & 199	
												900,000		
24	Garden Avenue SR2S Assume 75% of PE Completed FY 22-23	2262	135,000				50,000	85,000			50,000		ATP	
													85,000	135,000
25	Communication Tower ARPA Funded	TBD	750,000				0	0	0	750,000	750,000		(ARPA Money from CAO) Trust 167	
												750,000		
26	Old Dobbins Rd & La Porte Rd Striping Project	2260	274,100						21,000	253,100	274,100		HSIP	
												274,100		
27	West Linda Drainage Basin Assume 100% of Construction completed FY 22-23	4275	1,450,000				50,000		50,000	850,000	950,000		YWA	
												500,000	1,450,000	HHS
<b>TOTALS</b>			29,194,907	0	0	60,000	3,435,000	484,000	877,168	24,308,739	29,194,907	29,194,907		