

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.

FY 23-24	PROJ #	BUDGET AMOUNT	R/W ACQ 61-00	CONSULT ENGR 69-00	PRELIM ENGR Sal & Ben	CONST ENGR Sal & Ben	CONTRACT CONSTRUCTION N 69-00	REVENUE AMOUNT	REVENUE TOTAL	SOURCE
Cedar Lane (& Alicia) Elementary -SR2S Lowered PLSP X\$ from \$900k to \$190k Assume 90% of Construction FY 23-24	2255	4,499,000		200,000		0	2,729,000	2,729,000		ATP
										PLSP X\$
								100,000		YWA Grant
McGowan Pwy Bicycle Lane and Ped. Rte Assume Construction Wrapping up: 10% in FY 23-24	2249	680,000		50,000		10,000	160,000	160,000		(ATP/SB1-LPP)
										YWA-In Cash
								15,000		Trust 188 Imp Fees
										OPUD
										(ARPA) Trust 167
Goldfields Parkway Phase 2	2254 8005	30,000		25,000	5,000			30,000		Trust 188 Imp Fees
									30,000	
2023 County Road Overlay	9204	3,810,000				50,000	2,750,000	2,800,000		RMRA / HUTA
										Measure D
Feather River Blvd. State of Good Repair Assume 100% of Construction FY 23-24	2256	3,240,017		39,000		10,000	1,500,000	1,549,000		RSTP 100%
										YWA Grant
								100,000		Measure D
										X\$
Spring Valley Rd Bridge Replacement Assume 100% of Construction in FY 23-24	6018	3,490,000		350,000		40,000	3,100,000	3,490,000		HBP 100%
									3,490,000	(Toll Credits)
Los Verjeles Rd Bridge 26 Replacement over S. Honcut Creek Assume Construction Begins FY 24-25	6019	103,400	40,000	40,000	5,000			85,000		HBP 88.53%
										HUTA
								9,200		103,400
Ellis Rd Bridge Replacement Assume 90% of PE complete in FY 23-24	6022	305,000	0	205,000	100,000			305,000		HBP 100%
									305,000	(Toll Credits)
Marysville Road Lt Turn Pckts Bald Mtn & Brns Vily Sch	8055	20,000		10,000	10,000			20,000		Trust 188 Imp Fees
									20,000	
Hammonton-Smartsville Rd Shoulder Widening & Overlay Design in 23-24. Construction in 24-25	8098	140,000	20,000	40,000	80,000			100,000		YWA Grant
									0	
Hammonton-Smartsville Rd (Doolittle Inters) Assume 100% of Construction Completed FY 22-23	8109	1,105,000		150,000		25,000	130,000	305,000		Measure D
										YWA Grant
Plumas Lake Interchange II Assume 50% of PE Completed FY 23-24	9202	1,130,000		1,100,000	30,000			1,130,000		Trust 714 PLSP
									1,130,000	
Waldo Road Bridge Replacement	6015	205,000		200,000	5,000			205,000		HBP 100%
									205,000	(Toll Credits)
N Beale Rd - High Friction Surface Treatment Cycle 10	2261	452,100				29,300	322,800	352,100		HSIP
									100,000	452,100
Various Locations Through out the County Cycle 11	2268	40,000						35,412		HSIP 88.53%
									4,588	40,000
7 Signalized Intersections along multi roads Cycle 11	2269	300,000		250,000	50,000			265,590		HSIP 88.53%
									34,410	300,000
South Beale Road at SR65 Interchange SYTIA Funded for PE	8113	850,000		830,000	20,000			850,000		SYTIA - Fund 181
										850,000
Goldfields Pkwy/Interceptor (Basin)	8107	1,150,000		30,000	20,000		1,100,000	1,150,000		Trust 253
									0	1,150,000
Packard Avenue Parking Lot Design Assume 75% of Construction Complete in 23-24	4058	670,000		40,000		30,000	600,000	670,000		HHS-Trust 184 & 199
										670,000
Garden Avenue SR2S Assume 75% of PE Completed FY 23-24	2262	300,000		50,000				50,000		ATP
										YWA Grant
										300,000
Communication Tower HUT ARPA Funded	8030	500,000		0	0	0	500,000	500,000		(ARPA) Trust 167
										500,000
Old Dobbins Rd & La Porte Rd Striping Cycle 10	2260	274,100				21,000	253,100	274,100		HSIP
										274,100
North Beale Rd & Feather River Bvd Drainage Assume 10% in 23-34	4218	370,000				10,000	30,000	370,000		YWA Grant
										370,000
N. Beale Rd / Lindhurst Ave Corridor Improv	8116	50,000	0	50,000				50,000		Trust 188 Imp Fees
										50,000
Bridge Preventative Maintenance (BPMP) *Added - Assume 100% of construction in 23-24	6100	980,000		60,000	20,000		900,000	980,000		HBP 100%
										980,000
Erie Road Interchange *Added - Assume Grant completed and minor design	2267	60,000		50,000	10,000			60,000		Trust 188 Imp Fees
										60,000
West Linda ATP Assume 33% of Design complete in 23-24	2263	1,184,500		1,100,000	34,500			1,134,500		ATP
										1,184,500
West Linda Drainage Basin Assume 100% of Construction completed FY 23-24	4275	3,405,000		80,000	75,000	50,000	2,700,000	2,905,000		YWA Grant
										3,405,000
East Wheatland Express Way Design phase	9207	410,000		400,000	10,000			410,000		Trust 181 SYTIA
										410,000
Gold Village Groundwater Improvement	5408	1,040,000	140,000		100,000		800,000	1,040,000		DWR Grant
										1,040,000
TOTALS		30,793,117	200,000	5,888,200	708,700	400,300	23,595,917	30,793,117	30,793,117	