

**MEMORANDUM
DEPARTMENT OF FACILITY SERVICES
COUNTY OF PLACER**

To: **BOARD OF SUPERVISORS**

Date: **SEPTEMBER 22, 2009**

From: **JD JAMES DURFEE / ALBERT RICHIE**

Subject: **TECHNICAL BUDGET REVISION FOR NORTH PARK**

ACTION REQUESTED / RECOMMENDATION: Approve a technical accounting Budget Revision appropriating \$75,000 from an operating budget to a capital project account 4844 for the installation of rubber surfacing for the tot lot play structure at North Park in Auburn.

BACKGROUND: On August 4, 2009, your Board approved a Budget Revision appropriating \$75,000 in Park Dedication Fees from Area 5 – Meadow Vista/Auburn for the installation of rubber surfacing for the tot lot play structure at North Park in Auburn. North Park is a 2.7 acre County Park located on Parkway Place off Dry Creek Road in North Auburn. North Park features two basketball courts, open space and a tot lot play structure. The 3,600 square-foot tot lot play structure at North Park was designed with a wood-fiber safety cushioning surface. Wood-fiber is widely used for this purpose, but it requires frequent maintenance. Of the alternatives to wood-fiber that conform to fall-zone safety standards, rubber surfacing is the most durable and requires the least maintenance. It consists primarily of recycled rubber bonded with a pliable resin and is available in a variety of colors.

Unfortunately, the Budget Revision previously approved by your Board appropriated the funds for this project in an operating budget. Since this project is a capital project by definition, it should be budgeted in capital projects account in the Capital Projects Fund. At this point, your Board's approval of a technical accounting Budget Revision is required to correct this issue.

ENVIRONMENTAL CLEARANCE: This project is exempt from the California Environmental Quality Act pursuant to Section 15301, "Existing Facilities".

FISCAL IMPACT: The attached budget revision is required to appropriate \$75,000 in Park Dedication Fees to the Capital Projects Fund project account 4844 for the North Park Tot Lot Rubber Surfacing. This is a technical accounting adjustment and will have no fiscal impact beyond what your Board has already approved.

ATTACHMENT: BUDGET REVISION

JD/AR/JR/DB

T:\FAC\BSMEMO2009\NORTH PARK TECH BR.DOC

PAS DOCUMENT NO.

Facility Service to do journal to transfer cash

BUDGET REVISION

OCA=780510 PCA=07805 OL3=3780

POST DATE:

DEPT NO.	DOC TYPE	Total \$ Amount	TOTAL LINES
12	BR	375,000.00	5

Cash Transfer Required

Reserve Cancellation Required

Establish Reserve Required

any

Auditor-Controller

County Executive

Board of Supervisors

ESTIMATED REVENUE ADJUSTMENT										APPROPRIATION ADJUSTMENT											
DEPT NO.	T/C	Rev	Fund	Sub Fund	OCA	PCA	OBJ 3	PROJ.	PROJ. DTL	AMOUNT	DEPT NO.	T/C	Rev	Fund	Sub Fund	OCA	PCA	OBJ 3	PROJ.	PROJ. DTL	AMOUNT
12	006	X	100		997425	97425	8780			75,000.00	12	014	X	100		997425	97425	2840			75,000.00
12	006		140		991078	91078	8780			75,000.00	12	014		140		991078	04844	4151			75,000.00
											12	034		140		991078	04844	4151	704844	010000	75,000.00
TOTAL										150,000.00	TOTAL										225,000.00

REASON FOR REVISION: TO SHIFT BUDGETED REVENUES AND APPROPRIATIONS FROM THE PARKS & GROUNDS BUDGET TO THE NORTH PARK TOT LOT CAPITAL PROJECT. PARK DEDICATION FEES AREA #5, MEADOW VISTA/NORTH AUBURN, SHOULD GO INTO CAPITAL PROJECT (10780) NOT PARKS & GROUNDS (74250).

Prepared by Valerie Bayne Ext 6803
 Department Head Valerie Bayne
 Board of Supervisors _____

Date: 8/4/09
 Page: _____

Budget Revision # _____ FOR INDIVIDUAL DEPT USE

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