

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

TO: **BOARD OF SUPERVISORS**

DATE: **JUNE 10, 2008**

FROM: **JD JAMES DURFEE / VALERIE BAYNE**

SUBJECT: **PARK DEDICATION FEES FUND ACCOUNTING POLICY CHANGE**

ACTION REQUESTED/RECOMMENDATION: Approve the attached Budget Revision appropriating approved expenditures in Park Dedication Fees to outside agencies, and budgeting these expenditures in the Parks & Grounds budget along with off-setting revenues.

BACKGROUND: The Placer County Auditor-Controller's Office has notified the Department of Facility Services that the method of making payments to outside agencies for the use of Park Dedications Fees does not meet proper accounting procedures. The funds, when received from new development, are deposited into a Trust Fund. Proper accounting procedures require the funds to be appropriated in a County Operating Budget, such as the Parks and Grounds Budget, to make payments to outside agencies. Historically, these payments have been made directly from the Trust Fund.

To make this technical accounting correction, staff has prepared a reconciliation of payments made to date during the current fiscal year. However, your Board's approval of a Budget Revision is required to appropriate the funds in the Parks and Grounds Budget and budget the off-setting revenue. The various projects of the outside agencies along with the specific dollar amounts are summarized on the attached Exhibit A.

ENVIRONMENTAL CLEARANCE: This technical accounting correction is an administrative action and is not a project as defined by the California Environmental Quality Act (CEQA) Guidelines Section 15378(b)(2). The specific projects funded by these fees were each subject to individual CEQA review by the agencies involved.

FISCAL IMPACT: There is no net effect on the County budget. The Budget Revision will appropriate funds to cover expenditures already made to outside agencies and budget the off-setting revenue.

ATTACHMENTS: BUDGET REVISION
EXHIBIT A – SUMMARY OF AGENCY PROJECTS

JD/VB/AR

CC: COUNTY EXECUTIVE OFFICE
AUDITOR-CONTROLLER

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**PARK DEDICATION FEES FUND
RECONCILIATION OF DIRECT PAYMENTS TO VENDORS**

Park Dedication Fee Area	Sub Fund	Amount	Vendor	Reason
North Tahoe PUD	1	\$36,804.73	North Tahoe PUD	Bear Proof Trash/Recycle Bins
		\$8,706.66	North Tahoe PUD	Bear Box Recycle Container
		\$137,993.93	North Tahoe PUD	Parking Lot at North Tahoe Regional Park
Tahoe City PUD	2	\$22,000.00	Tahoe City PUD	Boat Ramp Repairs-Lake Forest
		\$10,000.00	Tahoe City PUD	Mobile Sound Shell Stage
Colfax	3	\$75,000.00	City of Colfax	New Restrooms in Downtown Colfax
Auburn/Meadow Vista	5	\$24,000.00	ARD	Sport Court Lighting at Regional Park
Loomis Basin	7	\$20,000.00	Placer Unition High School	Track & Field at Del Oro High School
Sheridan	11	\$10,121.67	Sheridan Elementary School	New Sod at Sheridan Elementary School
Ophir/Newcastle	15	\$130,000.00	Placer Union High School	Track & Field at Del Oro High School
		<u>\$474,626.99</u>		

