

# MEMORANDUM

DEPARTMENT OF PUBLIC WORKS  
County of Placer

TO: BOARD OF SUPERVISORS

DATE: December 11, 2007

FROM: <sup>KT</sup> KEN GREHM/KEVIN TABER

SUBJECT: ROAD MAINTENANCE DIVISION BUDGET REVISION

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## ACTION REQUESTED / RECOMMENDATION

Approve a budget revision to appropriate \$159,068 from a Placer County Indian Gaming Local Community Benefit Committee grant for road repairs and resurfacing of Sunset Boulevard West and East Catlett Road in rural Lincoln to account 2775 'Aggregates and Oil'.

## BACKGROUND / SUMMARY

In the summer of 2006, the Road Maintenance Division applied for and received a Placer County Indian Gaming Local Community Benefit Committee grant for road repairs and resurfacing of Sunset Boulevard West and East Catlett Road in rural Lincoln. The amount of the grant was \$159,068. We completed work on Sunset Boulevard in the summer of 2007.

Upon receipt, we put the funds into the deferred revenue account for future expenditure; however, we did not appropriate the revenue in the 2007/8 Road Maintenance Division Budget. The existing budgeted amount in account 2775 'Aggregates and Oil' was large enough to initially absorb the expenditures for the project, but is now nearly depleted. This budget revision is necessary to continue to purchase material for other projects and repairs.

## ENVIRONMENTAL

The requested action is not a project as defined by Public Resources Code Section 21065 because this accounting procedure does not impact the physical environment.

## FISCAL IMPACT

The Road Maintenance Division budget will increase by \$159,068, and the deferred revenue balance will decrease by this same amount.

Attachment: Budget Revision

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**PLACER COUNTY  
BUDGET REVISION**

PAS DOCUMENT NO.

PC AUDITOR-CONTROLLER

Cash Transfer Required

Auditor-Controller

Recognized Deferred Revenue

County Executive

Establish Reserve Required

Board of Supervisors

Dept No.	Doc Type	Total Lines
19	BR	2

2007 Nov 20 AM 8:35

\$318,137.86

ESTIMATED REVENUE ADJUSTMENT										APPROPRIATION ADJUSTMENT										
Dept No.	T Code	Rev	FUND	SUBFUND	OCA	PCA	OBJ L-3	G/L Sub GL	AMOUNT	Dept No.	T Code	Rev	OCA	PCA	FUND	SUBF	Obj L-3	Proj. No.	Proj Detail	AMOUNT
19	006		120		006040	03602	8161		159,068.93	19	14		006012	03202	120		2775			159,068.93
<b>TOTAL</b>										<b>159,068.93</b>										

REASON FOR REVISION: Budget Revision to recognize \$159,068.93 in deferred revenue and increase expenditure oil & aggregates by 159,068.93 for winter patch paving

*Ken Grehm*

Department Head Ken Grehm

Date: 11/27/2007

Board of Supervisors

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Auditor-Controller

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