



Memo

To: The Advisory Board of Directors

From: Ingrid S. Penney, Administrative Services Manager

Date: April 17, 2025

Subject: Resolution # CP04172025-01
Recommendation for Resolution to Authorize Transfer of Funds

Resolution # CP04172025-01 authorizes a transfer of funds from the Parkland Dedication Trust Fund (Quimby/in-lieu fees) #088F to the District’s General Fund #337A for reimbursement of budgeted CIP related expenditures on completed projects, totaling \$664,538.77. The spreadsheet attached to the Resolution provides a detailed list of the finished projects.

As of April 15, 2025, the balance of Fund #088F, G/L #5500000 is \$762,974.47, which is sufficient to cover this transfer request, leaving \$98,435.70 available for the CIP Program.

How it works –

The General Fund provides the initial funding for the CIP Program. Before transferring funds from Quimby/In-lieu fees, we wait until a project is finished and no more donations or other sources of funding are realized. Depending on the scope or size of the project, this process can span over several years. In some instances, a project is phased or modified, there may be delays in design, contract scheduling, or material availability or delivery.

Purpose –

Quimby Fees, also known as Park Dedication Fees or in-lieu fees, can be used to acquire, develop, or remodel new and/or existing open space, parkland and recreational facilities. The fees are based on factors such as density, fair market value, and cost of new construction.

Park Impact Fees differ from Quimby Fees. They are limited to acquisition, new development and/or new amenities. The fees are based on a Nexus Study, which uses a standard methodology based on per capita with varying rates for single family homes, multi-family apartments, and commercial properties. The fees are intended to offset the

increased demand on parks and facilities caused by population growth associated with new construction. Annually, the Board of Supervisors reviews and adopts the rates.

Developers must pay both fees as a condition of approval for development. The rates vary for each local government. The fees cannot be used for maintenance and/or operations.

Recommendation: Adopt Resolution # CP04172025-01, authorizing a transfer of \$664,538.77 from the Parkland Dedication Trust Fund #088F, G/L #5500000 to the District's General Fund 337A, G/L#95953100 (Aid from Other Local Gov Agency) to reimburse CIP expenditures incurred from FY23 to FY25, detailed in the attached spreadsheet.

RESOLUTION # CP04172025- 01

**RESOLUTION OF THE CARMICHAEL RECREATION AND PARK DISTRICT
ADVISORY BOARD OF DIRECTORS
AUTHORIZATION FOR TRANSFER OF FUNDS**

WHEREAS, the Carmichael Recreation and Park District Advisory Board of Directors allocated funds from the Parkland Dedication Trust (Quimby/in-lieu) Fees Account in the District’s Budgets; and

WHEREAS, the Carmichael Recreation and Park District has completed the budgeted projects, it is now necessary to transfer \$664,538.77 from the Parkland Dedication Trust Fees Account (#088F) for the projects which are the attached spreadsheet.

WHEREAS, \$664,538.77 shall be transferred to Aid from other Local Government Agencies (Fund/Business Area 337A, G/L Account # 95953100);

NOW, THEREFORE, BE IT RESOLVED that the Carmichael Recreation and Park District Advisory Board of Directors directs staff to submit a request to the County Department of Finance to perform a journal transfer of \$664,538.77 from the Parkland Dedication Trust Fees Account (#088F) to Fund/Business Area 337A, G/L Account # 95953100 Aid from other Local Government Agencies.

PASSED AND ADOPTED this 17th day of April 2025:

AYES : Directors:

NOES: Directors:

ABSENT: Directors:

ABSTAIN: Directors:

RECUSAL: Directors:
(PER POLITICAL REFORM ACT (§ 18702.5))

Chris Ives, Chair
Advisory Board of Directors

Matt Lemcke, HR Section Manager
Clerk of the Advisory Board of Directors

CARMICHAEL RECREATION & PARK DISTRICT
CIP Program Expenditures for Reimbursement by
Parkland Dedication Trust - Quimby/In-lieu Fees

Structures & Improvements

LSCC 600E Wing Roof FY23	\$	58,995.00
CP Doors FY24		4,496.58
LSCC Doors FY24		7,656.68
LSCC - KHO Improvement (floor+) FY24		109,758.17
LSCC - KHO Improvement (fnl) FY25		37.50
Total Structures & Improvements FY23 - FY25	\$	180,943.93

Other Improvements

Amenities FY23	\$	14,948.17
CP Drinking Fountains	4,812.60	
CP Bleachers	4,908.32	
CP Trash Cans	2,468.51	
LSCC Bleachers (Tee Ball)	2,758.74	
Amenities FY24	\$	36,516.72
CP Bleachers (CGS)	20,782.26	
DC Cameras	6,885.00	
LSCC Gyms - Drinking Fountains (2)	8,849.46	
CP Basketball Court Improvement	\$	103,546.42
FY23 Expenditures	98,474.07	
FY24 Expenditures	5,072.35	
CP Tennis Court Improvement	\$	102,118.00
Resurfacing FY23	47,536.00	
Fencing FY24	3,840.00	
LED Lighting FY25	50,742.00	
CP Electronic Reader Board	\$	70,938.03
FY24 Expenditures	35,469.02	
FY25 Expenditures	35,469.01	
Glancy Oaks Booster Pump FY25	\$	54,636.40
Del Campo Booster Pump FY25	\$	83,636.10
Sutter-Jensen Post & Cable Fence FY25	\$	17,255.00
Total Other Improvements FY23 - FY25:	\$	483,594.84

TOTAL REIMBURSEMENT REQUEST: \$ 664,538.77