



Board Agenda Item 53

DATE: July 18, 2023
TO: Board of Supervisors
SUBMITTED BY: Antoinette Taillac, Public Defender
SUBJECT: Budget Transfer No. 84

RECOMMENDED ACTION(S):

Approve and authorize the Clerk of the Board to execute Budget Transfer No. 84 transferring FY 2022-23 appropriations in the amount of \$20,326, from Account 7385 (Small Tools and Instruments) to Account 8300 (Capital Assets) within the Public Defender Org 2880 (\$20,326) to appropriately categorize the equipment as capital assets.

There is no increase in Net County Cost associated with the recommended action. Approval of the recommended action will allow the Public Defender to properly account for capital assets. This item is countywide.

ALTERNATIVE ACTION(S):

Should your Board not approve the recommended action, the Public Defender will be unable to properly account for capital assets.

FISCAL IMPACT:

There is no increase in Net County Cost associated with the recommended action. Approval of the recommended action will transfer existing FY 2022-23 appropriations in the amount of \$20,326 from Public Defenders FY 2022-23 Adopted Budget Account 7385 (Small Tools and Instruments) to Account 8300 (Capital Assets) for (4) copy machines. Per Management Directive 410, all Equipment that exceed the \$5,000 threshold must be capitalized.

DISCUSSION:

Approval of the recommended action will allow the Department to account for (4) replacement copy machines as capital assets. In the past, copy machines purchased by the Public Defender did not meet the \$5,000 threshold set by the Auditor-Controller Treasurer-Tax Collector for capital assets and were expensed in the year purchased. With an increase in pricing, copy machines will now be above the \$5,000 threshold and categorized appropriately.

ATTACHMENTS INCLUDED AND/OR ON FILE:

On file with Clerk - Budget Transfer No. 84

CAO ANALYST:

Fine Nai