



Board Agenda Item 33

DATE: March 25, 2025

TO: Board of Supervisors

SUBMITTED BY: Sally Gomez, County Librarian
Steven E. White, Director
Department of Department of Public Works and Planning

SUBJECT: Capital Project Selma Branch Remodel and Reclassification

RECOMMENDED ACTION(S):

- 1. Approve and authorize the Clerk of the Board to execute Budget Transfer No. 37 transferring FY 2024-25 appropriations in the amount of \$6,000,000 from Account 8150 (Capital Assets Building & Improvements) to Account 7910 (Operating Transfer Out) within Library Org 7530 to facilitate the transfers of funds for project to Public Works and Planning Capital Projects Fund 0400; and**
- 2. Adopt Budget Resolution increasing FY 2024-25 appropriations and estimated revenues for Fund 0400 Capital Projects, Subclass 10073, Org 8873 Selma Branch Library in the amount of \$6,000,000 for Selma remodel (4/5 vote).**

There is no Net County Cost associated with the recommended actions. Approval of the recommended actions will provide funding for library branch improvements at the Selma Branch Library. Cost will be entirely offset with an Operating Transfer Out to Capital Projects Fund Operating Transfer In. Approval of the second recommended action will establish the project administered by Public Works and Planning Capital projects for Building improvements. Building improvements greater than \$100,000 shall be identified as a capital asset per County Administrative office Management Directive 400 (CAO MD 400), section 412.1. This item pertains to a location in District 4.

ALTERNATIVE ACTION(S):

Should your Board not approve the recommended actions, the identified capital asset expenditures incurred would not be capitalized and depreciated over their useful life, which is inconsistent with proper accounting procedures and CAO MD 400, section 412.1.

FISCAL IMPACT:

There is no additional Net County Cost associated with the recommended actions. Approval of the recommended actions will provide for an Operating Transfer Out, account 7910, from the Library Capital Improvements Organization 7530, Fund 0107 to provide funding to Operating Transfer, account 5957, under Capital Project Fund 0400, Subclass 10073. The second recommended action will increase appropriations and estimated revenues for Fund 0400, Subclass 10073, Org 8873 Selma Branch Library, Account 8150 Building and Improvements, program number 92036 in the amount of \$6,000,000 to reimburse and cover the project costs.

DISCUSSION:

In September 1976, the City of Selma agreed to purchase and deed land to County of Fresno to build the Selma Library. The department constructed the building June 1, 1978.

The Board allocated \$6,000,000 of the Library Fund Balance to finance the project adopted appropriations under Organization 7530, Fund 0107, Program 91899. The Board approved Public Works to contract out the renovation of the building on behalf of the library. The remodel of interior and exterior of Selma library location is needed to meet the growing needs of the community. The renovations began on October 19, 2024. On November 5, 2024, the Board approved the purchase of library book shelving and asset furniture equipment -circulation desk for the furniture upgrades as a part of the remodel project.

The recommended actions reclassify the building improvement project from library Org 7530, Fund 0107 Library Measure B to capital project fund 0400 Capital Project, Org 8873, Fund 0400. Public Works and Planning Department administers the Capital Project Fund, which contains the financing for the Selma Library branch improvements under program 92036. Projected completion date for project is no later than June 2025.

REFERENCE MATERIAL:

BAI #47, November 5, 2024

ATTACHMENTS INCLUDED AND/OR ON FILE:

On file with Clerk - Budget Transfer No. 37
On file with Clerk - Resolution (Org 8873)

CAO ANALYST:

Salvador Espino