



Board Agenda Item 59

DATE: May 25, 2021
TO: Board of Supervisors
SUBMITTED BY: Delfino E. Neira, Director, Department of Social Services
SUBJECT: Budget Transfer Fixed Assets

RECOMMENDED ACTION(S):

Approve and authorize the Clerk of the Board to execute Budget Transfer No. 21 transferring FY 2020-21 appropriations in the amount of \$241,525 from account 7296 (Data Processing Services) to account 8300 (Equipment) within the Department of Social Services Org 56107001 (\$241,525) to transfer audio/visual equipment costs to the appropriate account.

During FY 2020-21, the Department of Social Services (Department) purchased A/V equipment that exceeded the \$5,000 threshold for capital assets. Approval of the recommended action will allow the Department to transfer audio visual (A/V) equipment costs to the appropriate capital asset account. This item is countywide.

ALTERNATIVE ACTION(S):

There are no viable alternative actions. If the recommended action is not approved, the Department will not have sufficient appropriations in the capital asset account to appropriately categorize the A/V equipment as capital assets.

FISCAL IMPACT:

There is no increase in Net County Cost associated with the recommended action. Approval of the recommended action will transfer \$241,525 in budgeted appropriations from account 7296 (Data Processing Services) to account 8300 (Equipment). In FY 2020-21, the Department acquired 23 A/V equipment that exceeded the \$5,000 threshold for capital assets. Per Management Directive 410, all assets that exceed the \$5,000 threshold must be capitalized. The equipment was funded with a combination of Federal and State, 1991/2011 Realignment and Net County Cost which was absorbed by existing budgeted appropriations. The equipment will be included as Program Nos. 91687 (\$143,485) and 91688 (\$98,040) for audio visual equipment installed at the Department's Clovis Building 3 and Selma offices, respectively. Sufficient appropriations and estimated revenues are included in the Department's Org 5610 FY 2020-21 Adopted Budget.

DISCUSSION:

On November 6, 2019, the Department in coordination with the Internal Services Department - Purchasing Division sent a bid request for integrated A/V system to the eight A/V vendors listed in Master Agreement 18-710 for A/V Equipment and Services.

On December 19, 2019 a review committee consisting of AlfaTech, the Department's A/V Engineering

Consultant, reviewed the bids and recommended Sound Contracting for selection to provide the equipment as their bid response best met the Department's needs. This bid contained items that were over the \$5,000 threshold for capital asset equipment; therefore, the approval of the recommended budget transfer is necessary for the Department to correctly reclassify the items as capital assets.

REFERENCE MATERIAL:

BAI #51, December 11, 2018

ATTACHMENTS INCLUDED AND/OR ON FILE:

On file with Clerk - Budget Transfer 21 (Org 5610)

CAO ANALYST:

Sonia M. De La Rosa