DEPARTMENT: Technical Services

RECOMMENDED ACTION AND JUSTIFICATION:

Approve budget transfer of $4,000 from equipment expense to fixed asset account.

BACKGROUND AND HISTORY OF BOARD ACTIONS:

The Board routinely approves budget transfers.

ALTERNATIVES AND CONSEQUENCES OF NEGATIVE ACTION:

The Technical Services department cannot purchase required equipment within accounting policy.

Financial Impact? ( ) Yes (X) No Current FY Cost: $4,000 Annual Recurring Cost: $0
Budgeted In Current FY? (x) Yes ( ) No ( ) Partially Funded
Amount in Budget: $4,000
Additional Funding Needed: $0
Source: Internal Transfer
Unanticipated Revenue _______ 4/5's vote
Transfer Between Funds _______ 4/5's vote
Contingency _______ 4/5's vote
( ) General ( ) Other

COUNTY ADMINISTRATIVE OFFICER:
\(\checkmark\) Requested Action Recommended
\(\) No Opinion
Comments:

The foregoing instrument is a correct copy of the original on file in this office.
Date:

Attest: MARGIE WILLIAMS, Clerk of the Board
County of Mariposa, State of California

By:
Deputy

CAO: [Signature]
To: Mariposa County Board of Supervisors

From: Richard Peresan, Technical Services Director

Date: September 21, 2007

RE: Budget Transfer

The attached budget transfer reflects the purchase of the outside email, ftp, and potential web server purchased with Board approval in August 2007. This item was budgeted as an expense item because it was expected to be under $5,000. The total cost was $5,370. According to our accounting policy, the purchase must be recorded as a fixed asset.

I ask the Board to approve the attached budget transfer, moving $4,000 from equipment expense to the fixed asset line. This will allow purchase of the new central file server.
## BUDGET ACTION FORM

<table>
<thead>
<tr>
<th>FUND</th>
<th>DEP/DIV</th>
<th>ACCOUNT</th>
<th>DESCRIPTION</th>
<th>PROJECT</th>
<th>INCREASE</th>
<th>DECREASE</th>
</tr>
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<tbody>
<tr>
<td>001</td>
<td>0151</td>
<td>506-04.80</td>
<td>Equipment</td>
<td></td>
<td></td>
<td>4,000</td>
</tr>
<tr>
<td>001</td>
<td>0151</td>
<td>506-06.50</td>
<td>Central Server</td>
<td></td>
<td></td>
<td>4,000</td>
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</tbody>
</table>

<table>
<thead>
<tr>
<th>TRANSFER BETWEEN FUNDS</th>
<th>DEBIT</th>
<th>CREDIT</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>0</td>
<td>0</td>
</tr>
</tbody>
</table>

**TOTALS**: 4,000 4,000

**ACTION REQUESTED:** (Check all that apply)

- [ ] Budget appropriation by Board of Supervisors (4/5ths Vote Required): Amending the total amount available in the county budget, or in any one fund of the budget, or transferring appropriation from Contingencies
- [x] Transfer by Board of Supervisors (3/5ths Vote Required): Moving existing appropriations from one budget to another, or between categories within a budget unit.

**JUSTIFICATION**: See attached cover letter.

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**DEPT HEAD SIGNATURE**

**APPROVED BY RES NO.**

**CLERK**

**DATE**: 10-2-07

**DEPARTMENT**: Auditor

**AUDITOR’S USE ONLY**

**BA #**

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**TECHNICAL SERVICES**

Budget Revision Form Revised 12/18