



(For Board Meeting of October 28, 2005)

**SUMMARY OF RECOMMENDATIONS**  
**MEETING OF THE FINANCE-AUDITING COMMITTEE**  
**THURSDAY, OCTOBER 27, 2005**  
**(CHAIR J. DIETRICH STROEH)**

**Item No. 1**

Authorize a transfer of \$9,000 from the FY 05/06 Bridge Division Capital Budget to the FY 05/06 Bridge Division Operating Budget for the purchase of Light Detecting and Ranging (LIDAR) equipment.

**Action by the Board – Resolution**



Agenda Item No. 2.a.

To: Finance-Auditing Committee/Committee of the Whole  
Meeting of October 27, 2005

From: Joseph M. Wire, Auditor-Controller  
Celia G. Kupersmith, General Manager

Subject: **AUTHORIZE BUDGET ADJUSTMENT(S) AND/OR TRANSFER(S)**  
a) **BUDGET TRANSFER FROM THE FY 05/06 BRIDGE DIVISION  
CAPITAL BUDGET TO THE FY 05/06 BRIDGE DIVISION  
OPERATING BUDGET FOR PURCHASE OF LIDAR  
EQUIPMENT**

### **Recommendation**

The Finance-Auditing Committee recommends that the Board of Directors authorize a budget transfer from the FY 05/06 Bridge Division Capital Budget to the FY 05/06 Bridge Division Operating Budget in the amount of \$9,000.

This matter will be presented to the Board of Directors at its October 28, 2005, meeting for appropriate action.

### **Summary**

The total amount being transferred to the Bridge Division's Operating Budget is \$9,000. All transfers between capital and operating budgets which are greater than \$5,000 are subject to approval by the Board of Directors.

This transfer of funds is for the purchase of LIDAR units, used by the CHP for speed enforcement on the Golden Gate Bridge. The two existing LIDAR units were purchased in 1995 and are due for an upgrade. These replacement LIDAR units were specifically budgeted as capital items, as the original quote was more than \$5,000 per unit. The actual purchase price of these units is less than \$5,000, thus falling below the capital equipment threshold. As a result, these units are considered an operating expense and require a transfer from the capital budget to the operating budget.

### **Fiscal Impact**

The fiscal impact is to increase the FY 05/06 Bridge Division Operating Budget and decrease Bridge Division Capital Budget by \$9,000. With this transfer, the District's revised operating expense budget will be \$144,774,522.