



PLACER COUNTY  
**SHERIFF**  
CORONER-MARSHAL



MAIN OFFICE  
2929 RICHARDSON DR  
AUBURN, CA 95603  
PH: (530) 888-7800 FAX: (530) 339-7899

TAHOE SUBSTATION  
DRAWER 1710  
TAHOE CITY, CA 96145  
PH: (530) 561-6300 FAX: (530) 691-6377

EDWARD N. BONNER  
SHERIFF-CORONER-MARSHAL

DEVON BELL  
UNDERSHERIFF

**TO:** Honorable Board of Supervisors  
**FROM:** Edward N. Bonner, Sheriff-Coroner-Marshal  
**DATE:** May 12, 2009  
**SUBJECT:** Budget revision to capitalize vehicles acquired through lease purchase

**Action Requested:**

Your Board is requested to approve the attached budget revision to capitalize two vehicles acquired through lease purchase in an amount not-to-exceed \$60,000. One vehicle is for the Sheriff and one for the Inmate Welfare Fund (IWF). The Master Fixed Asset List and the offsetting revenue need to be updated to capitalize and order the two leased vehicles being replaced. Lease payments are included in the Sheriff's Department Budget. This action will result in a net increase of one vehicle for the Department. There is no additional impact to the General Fund.

**Background:**

The Sheriff in his official capacity is provided a vehicle for transportation related to his position. He uses the vehicle to visit his county-wide constituency, to attend meetings, and to represent the County as Placer County Sheriff-Coroner-Marshal throughout the region and the State. The Sheriff's travels often require him to travel to the North Tahoe area in inclement weather. He promotes legislation and programs that will benefit Placer County and promote public safety. His vehicle has an excess of 100,000 miles. The lease and warranty period has expired. Maintenance requirements are becoming more frequent. A request has been submitted to lease a new 4 x 4 vehicle for an estimated amount of \$35,000. His current vehicle will be reassigned and then submitted for sale through surplus.

Pursuant to Penal Code 4025, the Sheriff is responsible the oversight and management of IWF. Programs qualifying as inmate programs provide direct benefit to the inmates. Costs associated with providing these programs are funded through IWF. IWF has a truck used for inmate programs. Supplies and inmates are transported to support the Sheriff's Department and to provide inmates viable work while in custody. The IWF truck has been leased. The lease expired several years ago and has continued at a high cost to IWF. IWF wishes to return the vehicle to the lease company and enter into a lease/purchase agreement for a new vehicle. Even though IWF is a fund separate from the County General Fund and Sheriff's Department Budget, fixed assets have traditionally been budgeted and purchased through County Procurement. The actual capitalized cost of this vehicle is estimated at \$25,000. Because these are acquired via a lease purchase where the vehicle is owned by the County at the end of the term, the vehicles are capitalized when received with the fixed asset and offsetting revenue.

This is an accounting process to book and capitalize the asset but has no net affect to the budget. Your approval to add these vehicles to the Master Fixed Asset List and the related budget revision to capitalize the vehicles in an amount not-to-exceed \$60,000 is requested.

**Fiscal Impact:**

There is no impact to the General Fund. No additional funds are being requested. The increased appropriation in fixed assets for the leased vehicles added will be offset by the revenue account established to properly capitalize these costs. The lease payments are currently in the budget for the Sheriff's vehicle and IWF truck.

PLACER COUNTY

BUDGET REVISION

PAS DOCUMENT NO.

POST DATE:

DEPT NO.	DOC TYPE	Total \$ Amount	TOTAL LINES
20	BR	120,000.00	4

- Cash Transfer Required
- Reserve Cancellation Required
- Establish Reserve Required

- Auditor-Controller
- County Executive
- Board of Supervisors

ESTIMATED REVENUE ADJUSTMENT										APPROPRIATION ADJUSTMENT											
DEPT NO.	T/C	Rev	Fund	Sub Fund	OCA	PCA	OBJ 3	PROJ.	PROJ. DTL	AMOUNT	DEPT NO.	T/C	Rev	Fund	Sub Fund	OCA	PCA	OBJ 3	PROJ.	PROJ. DTL	AMOUNT
20	006				239301	02412	8958			35,000.00	20	014				239301	02412	4451			35,000.00
20	006				222004	02413	8958			25,000.00	20	014				222004	02413	4451			25,000.00
<b>TOTAL</b>										60,000.00	<b>TOTAL</b>										60,000.00

REASON FOR REVISION: To capitalize the leased vehicles.

Prepared by LIZ Ext 7834

Department Head \_\_\_\_\_

Board of Supervisors \_\_\_\_\_

Date: 4/15/08

Page: \_\_\_\_\_

Budget Revision # \_\_\_\_\_ FOR INDIVIDUAL DEPT USE

767



County of Placer  
Purchase Requisition

**THIS IS NOT AN ORDER**

**COPY**

Requisition No: 20 2009 RQ049684 -

Buyer:

For: 2009 Dodge Ram 1500 Admin Vehicle Lease

Interface Code: RB

Posted:

<p>Department: Sheriff-Coroner-Marshal 2929 Richardson Drive, Suite A PO Box 6990 Auburn, CA 95603</p>	<p>Delivery Address: Sheriff-Coroner-Marshal  2929 Richardson Drive, Suite A PO Box 6990 Auburn, CA 95603</p>
<p>Delivery Date: 06/30/2009 Submitted by: JSWISLEY</p>	<p>Suggested Vendor: 24672- 001 MIKE ALBERT LEASING INC</p>

Item	Quantity	Commodity Code / Title	Unit Price	Extended Cost
001	1 EA	998-94- - Vehicles, Incl Auto, Trucks, Trailers, Va	22,125.00	22,125.00
			<b>Sales Tax:</b>	0.00

Specifications:

2009 Dodge Ram 1500 ST 4x2 Crew Cab - IWF Vehicle- Placeholder Request

See attached specifications - Financing including principal and interest estimated at \$6,409.80 per year. Lease terms 48 months

See attached vehicle quotation and vehicle lease order from Mike Albert Leasing

Sheriff Contact: Matt Burgans 530-889-7865 or 530-308-1411

**Requisition Total 22,125.00**

SUFFIX	ACCOUNT CODE		AMOUNT
1	202009373490024134451	N CNOS	\$22,125.00
			<u>\$22,125.00</u>

*Handwritten signature*



County of Placer  
Purchase Requisition

**THIS IS NOT AN ORDER**

**COPY**

Requisition No: 2009 RQ049680 -

Buyer:

For: 2009 Tahoe 4x4 Admin Vehicle Lease

Interface Code: RQ

Posted:

<b>Department:</b> Sheriff-Coroner-Marshal 2929 Richardson Drive, Suite A PO Box 6990 Auburn, CA 95603  Delivery Date: 06/30/2009 Submitted by: JSWISLEY	<b>Delivery Address:</b> Sheriff-Coroner-Marshal  2929 Richardson Drive, Suite A PO Box 6990 Auburn, CA 95603  Suggested Vendor: 24672-001 MIKE ALBERT LEASING INC
---	--

Item	Quantity	Commodity Code / Title	Unit Price	Extended Cost
001	1 EA	998-94- - Vehicles, Incl Auto, Trucks, Trailers, Va	34,852.63	34,852.63

Sales Tax: 0.00

Specifications:

2009 Tahoe LT-1 4x4 - Administration Vehicle - Placeholder Request

See attached specifications - Financing including principal and interest estimated at \$10,097.28 per year. Lease terms 48 months

See attached vehicle quotation and vehicle lease order from Mike Albert Leasing

Sheriff Contact: Matt Burgans 530-889-7865 or 530-308-1411

Requisition Total 34,852.63

SUFFIX	ACCOUNT CODE		AMOUNT
1	202009239301024124451	N CNOS	\$34,852.63
			<u>\$34,852.63</u>

*Handwritten signature and date: 6/30/09*

