



**County of El Dorado**  
**OFFICE OF AUDITOR-CONTROLLER**

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**JOE HARN**  
Auditor-Controller

**TSUNG-KUEI HSU**  
Assistant Auditor-Controller

May 2, 2025

Board of Supervisors  
330 Fair Lane  
Placerville, California 95667

Subject: Fixed Asset Budget Transfer

Agenda Date: May 20, 2025

Dear Board Members:

**Recommendation:**

1. Auditor-Controller's Office recommends the Board of Supervisors approve the attached budget transfer moving appropriations from Salary and Benefits to Fixed Assets for the Auditor-Controller's Office; and
2. Add one Officemate Folder/Sealer to the Auditor-Controller's FY 2024-25 Fixed Asset List, with an estimated cost of \$5,000.

**Reason for Recommendation:**

The Auditor's Office budgeted funds for *one new* pressure sealer to be purchased in Fiscal Year 2024/25 for W2 forms and 1099 forms. When sealing the 2024 W2 and 1099 forms, the current sealer completely broke and was not usable. Many vendors were called to assist the Auditor's Office in either sealing the forms or for purchase of a new one to complete the 2024 forms, however none could aid with the County's version of the forms. This led to extra staff work manually processing these forms so they could be released within the due date required by taxation code. If these forms are not annually mailed on time, there could be penalties to the County.

The department researched better ways to process and seal W2 and 1099 forms, and it was determined that continuing with the current process is the most economical and efficient. The Auditor's Office budgeted for one new sealer in FY 2024-25 but it is more practical and fiscally sound to purchase a second machine and operate one machine for each type of form. Each form has different settings so two machines will also assist by avoiding added manipulation of the sealer. Additionally, two machines that serve as a backup to each other in the case of another mechanical issue will be beneficial.

**Fiscal Impact:**

There is no impact to the Net Count Cost; the Auditor's Office estimates sufficient salary savings to support a transfer of \$5,000 into fixed assets.

**Action to be Taken Following Approval:**

Clerk of the Board to obtain Board Chair signature on the original Budget Transfer and return the Budget Transfer to the Chief Administrative Office for processing.

Sincerely,

A handwritten signature in blue ink, appearing to read "Joe Harn", written over the printed name.

Joe Harn  
Auditor-Controller

Sc

Handwritten initials in blue ink, possibly "JH", written below the word "Sc".