

Budget Revision Request

Gov. Code Sec. 29125 & 29130

JE
Related Journal Entry #

Subject / Title: Provide a short description for this budget revision request. For example: "Designate funds for zoning ordinance amendments" or "Distribute proceeds from sale of 2005 COPS".

PW Laguna County Sanitation - Decrease appropriations in LI Acct. 7510 Contractual Services by \$40,000 to increase appropriations in LI Acct. 7852 Depreciation Sewer Systems by \$20,000 and LI Acct. 7857 Depreciation Equipment by \$20,000. *ADD TO SUMMARY BUDGET BOARD PLEASE.*

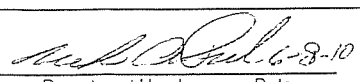

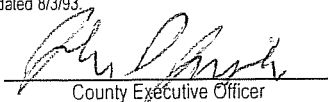
Justification: For all changes: explain what the change is for and why it is needed. Attach additional justification, board Letters or spreadsheet, if appropriate. When moving Appropriation: explain why it's available. When Revenue is adjusted: explain the reason for the increase or decrease. For adjustments to General Fund Contingency: explain why no other alternative funding source is available.

This budget revision reallocates expenditure appropriations from Contractual Services to Depreciation Expenses. A renegotiation of the Districts irrigation services contract in March of 2010 significantly reduced expenses in the current Fiscal Year. The \$40,000 of available funds realized from this savings is requested for an increase in appropriations to Depreciation Expense required for added sewer line and equipment assets.

Financial Summary

Increase or (Decrease) in Appropriation for / Uses:	Department / Fund 054 / 2870	Department / Fund /	Department / Fund /	Department / Fund /
Salaries & Benefits	00	00	00	00
Services & Supplies	(40,000) 00	00	00	00
Other Charges	40,000 00	00	00	00
Fixed Assets	00	00	00	00
Other Financing Uses	00	00	00	00
Intrafund Transfers	00	00	00	00
Reserve or Designation	00	00	00	00
Sources:				
Revenue	00	00	00	00
Other Financing Sources	00	00	00	00
Intrafund Transfers	00	00	00	00
Reserve or Designation	00	00	00	00
Effect on Contingency / RE	00	00	00	00

2010 JUN -8 PM 4:37
 AUDITOR CONTROLLER
 2010 JUN 8 PM 1 21

Departmental Authorization  Department Head Date	Auditor-Controller Budget Journal Entry and Related Journal Entry if applicable Approved as to Accounting Form.  Auditor-Controller	CEO's Recommendation <input checked="" type="checkbox"/> Approve <u>6/10/2010</u> <input type="checkbox"/> Disapprove Date Transfer/Revision in Accordance with Board Policy dated 8/3/93.  County Executive Officer	Board of Supervisor's Action <input type="checkbox"/> Approved <input type="checkbox"/> Disapproved Date Agenda Item Clerk of the Board of Supervisors
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Budget Journal Entry

Document Number: BJE - 0000928 Batch ID: 1209328
 Document Description: Laguna Sanitation Budget Adjustment Processed On:
 Post On: 6/10/2010 Processed By:

References

Audit Trail:

Accounting

Fund	Dept.	GL Acct	LI Acct	Debit Amount	Credit Amount	Prog	OUnit	Proj	Budget Period	Description
2870	054	2530	7510	40,000.00		6000			201006	Decrease appropriations for Contractual Services
2870	054	2530	7852		20,000.00	6000			201006	Increase appropriations for Sewer Deprcn.
2870	054	2530	7857		20,000.00	6000			201006	Increase appropriations for Equip. Deprcn.
				Total	40,000.00					
					40,000.00					

Signatures

Signed By	Signed On	Department/Agency
Colleen Hankins	6/7/2010 11:20:50 AM	054 - Public Works
Mark Paul	6/8/2010 8:08:05 AM	054 - Public Works



Budget Revision Request

BJE 0000974

Budget Journal Entry #

Gov. Code Sec. 29125 & 29130

JE

Related Journal Entry #

Subject / Title: Provide a *short description* for this budget revision request. For example: "Designate funds for zoning ordinance amendments" or "Distribute proceeds from sale of 2005 COPS".

PW Laguna County Sanitation - Decrease appropriations in LI Acct. 7510 Contractual Services by \$10,000 to increase appropriations in LI Acct. 6100 Salaries.


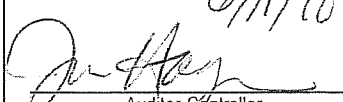

Justification: For all changes: explain what the change is for and why it is needed. Attach additional justification, board Letters or spreadsheet, if appropriate. When moving Appropriation: explain why it's available. When Revenue is adjusted: explain the reason for the increase or decrease. For adjustments to General Fund Contingency: explain why no other alternative funding source is available.

This budget revision reallocates expenditure appropriations from Contractual Services to Salary Expense. A renegotiation of the Districts irrigation services contract in March of 2010 significantly reduced expenses in the current Fiscal Year. The \$10,000 of available funds realized from this savings is requested for an increase in appropriations to Salaries required for final fiscal year end payroll expenses.

Financial Summary

Increase or (Decrease) in Appropriation for / Uses:	Department / Fund 054 / 2870	Department / Fund /	Department / Fund /	Department / Fund /
Salaries & Benefits	10,000 00	00	00	00
Services & Supplies	(10,000) 00	00	00	00
Other Charges	00	00	00	00
Fixed Assets	00	00	00	00
Other Financing Uses	00	00	00	00
Intrafund Transfers	00	00	00	00
Reserve or Designation	00	00	00	00
Sources:				
Revenue	00	00	00	00
Other Financing Sources	00	00	00	00
Intrafund Transfers	00	00	00	00
Reserve or Designation	00	00	00	00
Effect on Contingency / RE	- 00	 00	 00	 00

2010 JUN 14 PM 2:52
 AUDITOR-CONTROLLER

Departmental Authorization  Department Head Date	Auditor-Controller Budget Journal Entry and Related Journal Entry if applicable Approved as to Accounting Form.  Auditor-Controller	CEO's Recommendation <input checked="" type="checkbox"/> Approve <u>6/14/10</u> <input type="checkbox"/> Disapprove Date Transfer/Revision in Accordance with Board Policy dated 8/3/93.  County Executive Officer	Board of Supervisor's Action <input type="checkbox"/> Approved <input type="checkbox"/> Disapproved Date Agenda Item Clerk of the Board of Supervisors
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Budget Journal Entry

Document Number: BJE - 0000974 Batch ID: 1215538
 Document Description: Year End Salaries Processed On:
 Post On: Processed By:

References

Audit Trail:

Accounting

Fund	Dept	GL Acct	LI Acct	Debit Amount	Credit Amount	Prog	OUnit	Proj	Budget Period	Description
2870	054	2530	7510	10,000.00		6000			201006	Reallocation of Svcs. & Supp. Exp. to Salaries
2870	054	2530	6100		10,000.00	6000			201006	Reallocation of Svcs. & Supp. Exp. to Salaries
				Total	10,000.00					
					10,000.00					

Signatures

Signed By	Signed On	Department/Agency
Colleen Hankins	6/11/2010 11:14:01 AM	054 - Public Works
Mark Paul	6/11/2010 1:08:03 PM	054 - Public Works



SW