



Transfer No: 2007751

Sheriff	\$120,000 Total
General Services	

Transfer \$120,000 of existing appropriation for the Sheriff's Headquarters Expansion project to General Services to facilitate continuing architectural & systems work for the remainder of FY 2008-09.

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Transfer No: 2007753

Treasurer-Tax Collector	\$360 Total
Sheriff	

Increase intra-fund expenditure transfers from the Treasurer to the Sheriff by \$360 for taxi driver identification badges.

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Transfer No: 2007754

Debt Service	\$185,000 Total
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Increase interest expense by \$185,000 for 2004 COP (Certificates of Participation) arbitrage rebate payment.

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(COPIES OF ACTUAL BUDGET REVISION FORMS ARE AVAILABLE FOR PUBLIC INSPECTION IN THE AUDITOR-CONTROLLER'S OFFICE)

**CONTINGENCY FUND DETAIL**  
**5/12/2009**

<b>Beginning Balance (FIN), 7/31/08</b>	<b>\$800,000.00</b>
<b>None</b>	
<b>General Fund Contingency Transfers:</b>	
<b>12/9/08 Treasurer -Tax Collector, Information Technology Budget Revision: 2007612 Board Letter</b>	<b>(\$86,000.00)</b>
Approve Budget Revision for to fund a new Business Leader General Position to lead the Property Tax Replacement Project	
<b>2/17/09 General County Programs - First Five Budget Revision: 2007653</b>	
<b>1/22/08 Board Letter/Budget Revision Summary 2/17/09</b>	<b>(\$10,000.00)</b>
That the Board of Supervisors considers the County's participation in the Downtown Child Care Study by assuming a lead role on the project and authorize funding in the amount of \$10,000 to participate in the Down town Child Care Assessment Survey. Approved by the Board on January 22, 2008.	
<b>4/14/09 General County Programs/Court Special Services Budget Revision: 2007727</b>	<b>(\$385,000.00)</b>
For unanticipated costs for mandated indigent defense.	
<b><u>Ending Balance (FIN), 5/12/09</u></b>	<b>\$319,000.00</b>

# Budget Revision Request

**BJE 0000419**

Budget Journal Entry #

Gov. Code Sec. 29125 & 29130

**JE 0014027**

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".

Public Health Department: Increase General Service's Fixed Asset capital budget by \$2,000 to fund the final portion of architect fees for the Animal Services roof and kennel remodel.

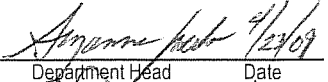
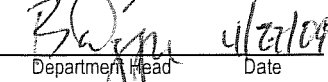


**Justification:** For all changes: explain what the change is for and why it is needed. Attach additional justification, board Letters or spreadsheet, if appropriate. When moving Appropriation: explain why it's available. When Revenue is adjusted: explain the reason for the increase or decrease. For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

This Budget Revision increases General Service's Fixed Asset capital budget by \$2,000 to fund the final portion of architect fees for the Animal Services roof and kennel remodel. The final portion of architect fees will be funded by animal licenses sold, in the Animal Services Capital Improvement Agency Fund (0922), and will be transferred to General Services. This project began in FY 2006-07 and was funded by K-9 PALS donations, animal licenses sold and SB-90 designations totaling an estimated \$362,340. On March 17, 2009, the Board accepted the Notice of Completion for the work on the Santa Barbara Animal Shelter Dog Kennel Replacement.

## Financial Summary

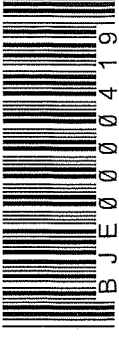
Increase or (Decrease) in Appropriation for / Uses:	Department / Fund 041 / 0001	Department / Fund 063 / 0030	Department / Fund /	Department / Fund	Department / Fund
Salaries & Benefits	00	00	00	00	00
Services & Supplies	00	00	00	00	00
Other Charges	00	00	00	00	00
Fixed Assets	00	2,000 00	00	00	00
Other Financing Uses	2,000 00	00	00	00	00
Intrafund Transfers	00	00	00	00	00
Reserve or Designation	00	00	00	00	00
<b>Sources:</b>					
Revenue	00	00	00	00	00
Other Financing Sources	00	2,000 00	00	00	00
Intrafund Transfers	00	00	00	00	00
Reserve or Designation	2,000 00	00	00	00	00
Effect on Contingency / RE	- 00	- 00	00	00	00

COUNTY ADMINISTRATOR  
 ROUTE 60:  
 2009 APR 30 PM 2:14  
 RECEIVED  
 2009 APR 29 PM 12:51  
 AUDITOR CONTROLLER

Departmental Authorization	Auditor-Controller	CEO's Recommendation	Board of Supervisor's Action
Department Head:  Date: 4/27/09 Department Head:  Date: 4/27/09 Department Head: _____ Date: _____	Budget Journal Entry and Related Journal Entry if applicable Approved as to Accounting Form.  Auditor-Controller	<input type="checkbox"/> Approve <input type="checkbox"/> Disapprove Date: 4/27/09 Transfer/Revision in Accordance with Board Policy dated 8/3/93.  County Executive Officer	<input type="checkbox"/> Approved <input type="checkbox"/> Disapproved Date: _____ Agenda Item: _____ Clerk of the Board of Supervisors: _____

# Budget Journal Entry 0000419

BJE - Animal Services Project 8671, JE0014027



**BatchID:** 1088665  
**Document Title:** BJE - Animal Services Project 8671, JE0014027  
**Post On:**  
**Audit Trail:** JE0014027  
**Approval List:** Brad M Hendricks, Brian Duggan, Matthew J. Phillips

Fund	Dept	GL Acct	LI Acct	Debit Amount	Credit Amount	Prog	Org Unit	Project	Budget Period	Transaction Description
0001	041	2420	9781	2,000.00		0500			200906	Budget For Animal Svcs Architect Fees Prjct 8671
0001	041	2530	7901		2,000.00	0500			200906	Budget For Animal Svcs Architect Fees Prjct 8671
0030	063	2420	5910	2,000.00		1930		8671	200906	Budget For Animal Svcs Architect Fees Prjct 8671
0030	063	2530	8700		2,000.00	1930		8671	200906	Budget For Animal Svcs Architect Fees Prjct 8671
				4,000.00	4,000.00					

# Journal Entry 0014027

JE - Animal Services Project 8671, BJE0000419



BatchID: 1088666

Document Title: JE - Animal Services Project 8671, BJE0000419

Post On:

Audit Trail: BJE0000419

Cash Type: I

Approval List: Brad M Hendricks, Matthew J. Phillips

Fund	Dept	GL Acct	LI Acct	Debit Amount	Credit Amount	Prog	Org Unit	Project	Activ	Area	Equip	Depositor	Transaction Description
0001	041	2810	7901	2,000.00	0500								Architect Fees For AS Charter Project 8671
0001	041	2710	9781		2,000.00	0500							Architect Fees For AS Charter Project 8671
0001	041	2100	9781	2,000.00	0500								Architect Fees For AS Charter Project 8671
0001		0260			2,000.00								Architect Fees For AS Charter Project 8671
0030		0110		2,000.00									Architect Fees For AS Charter Project 8671
0922		0110			2,000.00								Architect Fees For AS Charter Project 8671
0922		1330		2,000.00									Architect Fees For AS Charter Project 8671
0030	063	2710	5910		2,000.00	1930		8671					Architect Fees For AS Charter Project 8671
				8,000.00	8,000.00								

# Budget Revision Request

**BJE 2007544**  
Budget Journal Entry #

Gov. Code Sec. 29125 & 29130

**JE 2244925**  
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".

Fire & General Services: Release and close out General Services Fund 0030 Capital Outlay Designated funds for Project 8667 Fire Station #11 Remodel, and transfer the \$1,547 balance to the Fire District Capital Designation.

**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.

In General Services Fund 0030 Capital Outlay, project 8667 Fire Station #11 Remodel came in under budget with savings of \$1,546.32 that were placed at 07/08 fiscal year end to 9799 Designated-Variou. This budget revision is to release and transfer this balance back to the Fire District capital designation.

COUNTY ADMINISTRATOR  
 ROUTE 10:  
 2009 APR 23 PM 4:29  
 RETURN INSTRUCTIONS:

## Financial Summary

Increase or (Decrease) in Appropriation for / Uses:	Department / Fund 031 / 2280	Department / Fund 063 / 0030	Department / Fund /	Department / Fund /
Salaries & Benefits	00	00	00	00
Services & Supplies	00	00	00	00
Other Charges	00	00	00	00
Fixed Assets	00	00	00	00
Other Financing Uses	00	1,547 00	00	00
Intrafund Transfers	00	00	00	00
Reserve or Designation	1,547 00	00	00	00
<b>Sources:</b>				
Revenue	00	00	00	00
Other Financing Sources	1,547 00	00	00	00
Intrafund Transfers	00	00	00	00
Reserve or Designation	00	1,547 00	00	00
<b>Effect on Contingency / RE</b>	<b>- 00</b>	<b>- 00</b>	<b>00</b>	<b>00</b>

RECEIVED  
 2009 APR 23 AM 11 02  
 AUDITOR CONTROLLER

Departmental Authorization	Auditor-Controller	CEO's Recommendation	Board of Supervisor's Action
[Signature] 4/22/09 Department Head Date [Signature] 4/22/09 Department Head Date Department Head Date	Budget Journal Entry and Related Journal Entry if applicable Approved as to Accounting Form. [Signature] Auditor-Controller	<input checked="" type="checkbox"/> Approve <input type="checkbox"/> Disapprove 4/24/09 Date Transfer/Revision in Accordance with Board Policy dated 8/3/93. [Signature] County Executive Officer	<input type="checkbox"/> Approved <input type="checkbox"/> Disapproved Date Agenda Item Clerk of the Board of Supervisors





# Journal Entry (On-Line)

Batch ID: 000-102-9460

Document # JE  
**2244925**

Audit Trail #  
bje2007544

Posting Date

Page #  
1 of 1

Treasurer's Cash Type:  
 Receipts (R)  
 Warrants (W)  
 Elec Trf (E)

Fund	Department	GL Account	Line Item Account	Debit Amount	Credit Amount	Program	Org Unit	Project	Activity	Area	Depositor	Descr ID
0030	063	2100	9799	1,546.32		1930		8667				A
0030	063	2710	9799		1,546.32	1930		8667				A
0030	063	2810	7901	1,546.32		1930		8667				A
0030		0110			1,546.32							A
2281		0110		1,546.32								B
2281		1330			1,546.32							C
2280	031	2810	9739	1,546.32		7777	7000					D
2280	031	2710	5911		1,546.32	7777	7000					E
2280		0260		1,546.32								C
2280	031	2100	9739		1,546.32	7777	7000					F
				7,731.60	7,731.60	Form Totals						

Descr ID	Description	E	F
A	Rel FS#11 remainder proj funds, return to Fire		
B	Tsfr cash from GS Cap Outlay to Fire Capital Fund		
C	Increase Due To/Due From other funds		
D	Designate remainder-Stn 11 Remodel Cap Proj funds		
E	Refund-Stn 11 Remodel Project from GS Cap Outlay		
F	Increase designation for capital trust fund		

Brian Gilbert  
 Form Prepared By \_\_\_\_\_ Phone # \_\_\_\_\_  
 Departmental Authorized Signature \_\_\_\_\_ Date \_\_\_\_\_  
 Posted By \_\_\_\_\_ Date \_\_\_\_\_  
*Sent to GS, B. Dwyer 4/22/09*

# Budget Revision Request

**BJE 2007734**  
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".

Sheriff and General Services - Release \$90,000 of Sheriff designation and transfer to General Services for work on New County Jail project for the remainder of FY2008-09.

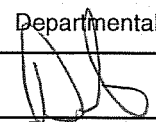
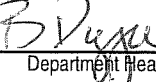

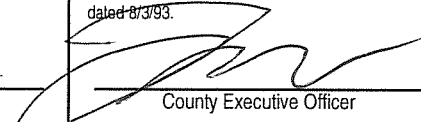
**Justification:** For all changes: explain what the change is for and why it is needed. Attach additional justification, board Letters or spreadsheet, if appropriate. When moving Appropriation: explain why it's available. When Revenue is adjusted: explain the reason for the increase or decrease. For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

The Sheriff's Department has funds in designation in the Capital Outlay fund (0030) for use in the design and construction of the New County Jail. The Sheriff has contracted with General Services to continue the design of the facility, work on a utilities plan and define a scope of work for the retention of a Construction Manager for the job. This phase of the project is budgeted for \$234,000, \$90,000 of which will be spent in the remaining months of FY2008-09.

COUNTY ADMINISTRATOR  
 ROUTE TO:  
 2009 APR 28 PM 1:59  
 RETURN INSTRUCTIONS:  
 AUDITOR-CONTROLLER  
 2009 APR 24 AM 9:56  
 RECEIVED

## Financial Summary

Increase or (Decrease) in Appropriation for / Uses:	Department / Fund 032 / 0030	Department / Fund 063 / 0030	Department / Fund /	Department / Fund
Salaries & Benefits	00	00	00	00
Services & Supplies	00	00	00	00
Other Charges	00	00	00	00
Fixed Assets	00	90,000	00	00
Other Financing Uses	00	00	00	00
Intrafund Transfers	90,000	00	00	00
Reserve or Designation	-	00	00	00
<b>Sources:</b>				
Revenue	00	00	00	00
Other Financing Sources	00	00	00	00
Intrafund Transfers	00	90,000	00	00
Reserve or Designation	90,000	00	00	00
<b>Effect on Contingency / RE</b>	<b>-</b>	<b>00</b>	<b>-</b>	<b>00</b>

<b>Departmental Authorization</b>  Department Head Date 4/24/09  Department Head Date 4/27/09 Department Head Date	<b>Auditor-Controller</b> Budget Journal Entry and Related Journal Entry if applicable Approved as to Accounting Form.  Auditor-Controller	<b>CEO's Recommendation</b> <input checked="" type="checkbox"/> Approve <input type="checkbox"/> Disapprove 4/27/09 Date Transfer/Revision in Accordance with Board Policy dated 8/3/93.  County Executive Officer	<b>Board of Supervisor's Action</b> <input type="checkbox"/> Approved <input type="checkbox"/> Disapproved Date Agenda Item Clerk of the Board of Supervisors
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# Budget Revision Request

**BJE 2007750**

Budget Journal Entry #

Gov. Code Sec. 29125 & 29130

**JE 225205**

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".

General Services: Reprographics & Digital Services Internal Service Fund (ISF) to increase Services and Supplies (\$72,000) and increase Salaries (\$100,000) .

**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.

The Reprographics & Digital Services ISF has experienced increases in the Salaries and Services and Supplies object level which were anticipated when the Estimated budget was prepared. The increases in Services and Supplies is primarily due to a one time two and a half year click meter adjustment charge. The source of this funding is Fixed Assets that were budgeted but will not be needed (\$72,000). Additionally the ISF has experienced increases in the Salaries and Employee Benefits primarily from repro now having a full time manager (FTE) that started on 11/17/08. The source of this funding is retained earnings(\$100,000).

COUNTY ADMINISTRATOR  
 2009 APR 23 PM 4: 29  
 RETURN INSTRUCTIONS

## Financial Summary

Increase or (Decrease) in Appropriation for / Uses:	Department / Fund 063 / 1921	Department / Fund /	Department / Fund /	Department / Fund /
Salaries & Benefits	100,000   00	00	00	00
Services & Supplies	72,000   00	00	00	00
Other Charges	00	00	00	00
Fixed Assets	(72,000)   00	00	00	00
Other Financing Uses	00	00	00	00
Intrafund Transfers	00	00	00	00
Reserve or Designation	00	00	00	00
<b>Sources:</b>				
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
<b>Effect on Contingency (RE)</b>	<b>(100,000)   00</b>	<b>  00</b>	<b>  00</b>	<b>  00</b>

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 2009 APR 23 PM 1 23  
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Departmental Authorization	Auditor-Controller	CEO's Recommendation	Board of Supervisor's Action
[Signature] 4/23/09 Department Head Date _____ Date _____ Date	Budget Journal Entry and Related Journal Entry if applicable Approved as to Accounting Form. [Signature] Auditor-Controller	<input checked="" type="checkbox"/> Approve <input type="checkbox"/> Disapprove 4/27/09 Date Transfer/Revision in Accordance with Board Policy dated 8/3/93. [Signature] County Executive Officer	<input type="checkbox"/> Approved <input type="checkbox"/> Disapproved _____ Date _____ Agenda Item _____ Clerk of the Board of Supervisors





# Budget Revision Request

**BJE 2007751**

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".

Sheriff and General Services: Transfer \$120,000 of existing appropriation for the Sheriff's Headquarters Expansion project to General Services to facilitate continuing architectural & systems work for the remainder of FY2008-09.

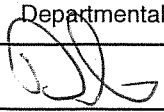


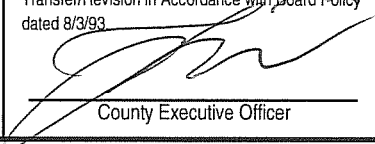
**Justification:** For all changes: explain what the change is for and why it is needed. Attach additional justification, board Letters or spreadsheet, if appropriate. When moving Appropriation: explain why it's available. When Revenue is adjusted: explain the reason for the increase or decrease. For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

The Sheriff's Department has \$4.8 million of 2005 COPS funds set aside to complete the Headquarters Expansion and Jail AP room conversion. The Sheriff has recently contracted with General Services to manage the project. This revision moves existing appropriation for the project from the Sheriff's Department to General Services to facilitate the work to be completed by General Services. This revision is accounted for in the Capital Outlay Fund and does not affect the General Fund.

## Financial Summary

Increase or (Decrease) in Appropriation for / Uses:	Department / Fund 032 / 0030	Department / Fund 063 / 0030	Department / Fund /	Department / Fund /
Salaries & Benefits	00	00	00	00
Services & Supplies	00	00	00	00
Other Charges	00	00	00	00
Fixed Assets	(120,000) 00	120,000 00	00	00
Other Financing Uses	00	00	00	00
Intrafund Transfers	120,000 00	00	00	00
Reserve or Designation	- 00	00	00	00
<b>Sources:</b>				
Revenue	00	00	00	00
Other Financing Sources	00	00	00	00
Intrafund Transfers	00	120,000 00	00	00
Reserve or Designation	00	00	00	00
<b>Effect on Contingency / RE</b>	<b>- 00</b>	<b>- 00</b>	<b>- 00</b>	<b>00</b>

COUNTY ADMINISTRATOR  
 ROUTE TO:  
 2009 APR 28 PM 1:58  
 RETURN INSTRUCTIONS:

Departmental Authorization  Department Head Date 4/24/09  Department Head Date 4/23/09 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 type="checkbox"/> Approve <input type="checkbox"/> Disapprove Date 4/27/09 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 (On-Line)

Batch ID: 000-108-9219

Document # BJE

2007751

Audit Trail #

Posting Date

5/5/2009

Page #

1 of 1

Fund	Department	GL Account	Line Item Account	Debit Amount	Credit Amount	Program	Org Unit	Project	Bdgt. Period	Descr ID
0030	032	2530	8700	40,000.00		1927	1929	2386	06/2009	A
0030	032	2530	9322		40,000.00	1929	1929	2386	06/2009	A
0030	063	2530	9110	40,000.00		1930		8682	06/2009	A
0030	063	2530	8700		40,000.00	1930		8682	06/2009	A
0030	032	2530	8700	80,000.00		1927	1929	2386	06/2009	B
0030	032	2530	9322		80,000.00	1929	1929	2386	06/2009	B
0030	063	2530	9110	80,000.00		1930		8682	06/2009	B
0030	063	2530	8700		80,000.00	1930		8682	06/2009	B
				240,000.00	240,000.00	Form Totals				

Descr ID Description

A	Inc budget for A/P room conversion									
B	Inc Budget for HQ Exp project									

Hope Vasquez

Form Prepared By

Phone #

*Hope Vasquez*  
 Departmental Authorized Signature

4/28/09

Date

Posted By

Date



# Budget Revision Request

**BJE 2007753**  
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".

Treasurer-Tax Collector and Sheriff: Increase intrafund expenditure transfers from the Treasurer to the Sheriff by \$250 for taxi driver identification badges. 360

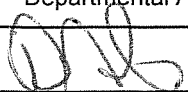
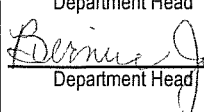

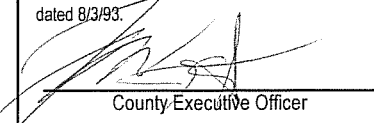
**Justification:** For all changes: explain what the change is for and why it is needed. Attach additional justification, board Letters or spreadsheet, if appropriate. **When moving Appropriation:** explain why it's available. **When Revenue is adjusted:** explain the reason for the increase or decrease.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

When a taxi driver files for a business license, the Treasurer's office collects the fee and the Sheriff's department performs a background check on the individual and issues an identification card. This budget revision increases the budget in line item account 9310 for the Treasurer to reimburse the Sheriff for these services. The Treasurer will fund the increase of \$250 from services and supplies savings. 360

## Financial Summary

Increase or (Decrease) in Appropriation for / Uses:	Department / Fund 065 / 0001	Department / Fund 032 / 0001	Department / Fund /	Department / Fund /
Salaries & Benefits	00	00	00	00
Services & Supplies	(360) 00	360 00	00	00
Other Charges	00	00	00	00
Fixed Assets	00	00	00	00
Other Financing Uses	00	00	00	00
Intrafund Transfers	360 00	00	00	00
Reserve or Designation	00	00	00	00
<b>Sources:</b>				
Revenue	00	00	00	00
Other Financing Sources	00	00	00	00
Intrafund Transfers	00	360 00	00	00
Reserve or Designation	00	00	00	00
<b>Effect on Contingency / RE</b>	<u>00</u>	<u>00</u>	<u>00</u>	<u>00</u>

RECEIVED  
 2009 APR 29 PM 10 09  
 ADDITIONAL CONTROLLER  
 ROUTE TO:  
 2009 APR 30 PM 2 15  
 RETURN INSTRUCTIONS

<b>Departmental Authorization</b>  Department Head _____ Date <u>4/28/09</u>  Department Head _____ Date _____ Department Head _____ Date _____	<b>Auditor-Controller</b> Budget Journal Entry and Related Journal Entry if applicable Approved as to Accounting Form.  Auditor-Controller	<b>CEO's Recommendation</b> <input checked="" type="checkbox"/> Approve <u>4/29/09</u> <input type="checkbox"/> Disapprove _____ Date _____ Transfer/Revision in Accordance with Board Policy dated 8/3/93.  County Executive Officer	<b>Board of Supervisor's Action</b> <input type="checkbox"/> Approved _____ Date _____ <input type="checkbox"/> Disapproved _____ Date _____ Agenda Item _____ Clerk of the Board of Supervisors
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# Budget Revision Request

**BJE 2007754**  
Budget Journal Entry #

Gov. Code Sec. 29125 & 29130

**JE 2255279**  
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".

Debt Service: Increase interest expense by \$185,000 for 2004 COP arbitrage rebate payment.

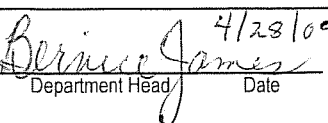
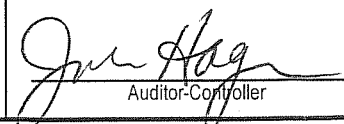
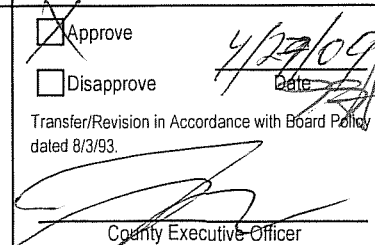
**Justification:** For all changes: explain what the change is for and why it is needed. Attach additional justification, board Letters or spreadsheet, if appropriate. When moving Appropriation: explain why it's available. When Revenue is adjusted: explain the reason for the increase or decrease. For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

Arbitrage is the profit from borrowing funds in the tax-exempt market and investing them in the taxable market. Any interest earned in excess of interest costs must be remitted to the federal government at least every 5 years and on the final redemption date. The amount of rebatable arbitrage for the 2004 Certificates of Participation for the five year period ending January 2009 was \$185,000.

## Financial Summary

Increase or (Decrease) in Appropriation for / Uses:	Department / Fund 992 / 0036	Department / Fund /	Department / Fund /	Department / Fund	Department / Fund
Salaries & Benefits	00	00	00	00	00
Services & Supplies	00	00	00	00	00
Other Charges	185,000 00	00	00	00	00
Fixed Assets	00	00	00	00	00
Other Financing Uses	00	00	00	00	00
Intrafund Transfers	00	00	00	00	00
Reserve or Designation	00	00	00	00	00
<b>Sources:</b>					
Revenue	00	00	00	00	00
Other Financing Sources	00	00	00	00	00
Intrafund Transfers	00	00	00	00	00
Reserve or Designation	185,000 00	00	00	00	00
<b>Effect on Contingency / RE</b>	<b>00</b>	<b>00</b>	<b>00</b>	<b>00</b>	<b>00</b>

COUNTY ADMINISTRATOR  
 RECEIVED  
 2009 APR 28 PM 1:59  
 AUDITOR CONTROLLER

<b>Departmental Authorization</b>  Department Head Date 4/28/09	<b>Auditor-Controller</b> Budget Journal Entry and Related Journal Entry if applicable Approved as to Accounting Form.  Auditor-Controller	<b>CEO's Recommendation</b> <input checked="" type="checkbox"/> Approve <input type="checkbox"/> Disapprove Transfer/Revision in Accordance with Board Policy dated 8/3/93.  County Executive Officer	<b>Board of Supervisor's Action</b> <input type="checkbox"/> Approved <input type="checkbox"/> Disapproved Date Agenda Item Clerk of the Board of Supervisors
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