ADMINISTRATIVE AGENDA BUDGET REVISIONS

6/24/08

CONTINGENCY REVISIONS

Requires 4/5 Votes

Transfer No. 2007354

Court Special Services

\$147,000 Total/Decrease

Request to transfer \$147,000 from General Fund Contingences to Court Special Services for unanticipated court-ordered witness and Court attorney's costs due to a higher number of complicated cases than budgeted. The County is obligated under Penal Code 1329 and Government Code 77201 for these expenses directed by the Court.

REVENUE REVISIONS

Requires 4/5 Votes

Transfer No. 0000257

Public Works

\$31,255 Total

Roads

Transfer appropriations from Services & Supplies to Fixed Assets in the amount of \$31,255 for required equipment retrofits.

Transfer No. 0000260

Public Works

\$196,099 Total

Resource Recovery & Waste

Management

Reduce revenue for Sanitation Services and State Grant: increase exp. for Depreciation and Closure/Post- closure. Decrease Salaries and Capital Equipment. Increase Revenue accounts for Interest Income, Other Rental Income and Sale of Commodities. Net impact to Retained Earnings \$196,099.

Transfer No. 0000263

Public Works

\$40 Total

Laguna Sanitation District

Release \$40 from retained earnings to cover Long Term Debt line item account shortfall for copier principal payment.

Transfer No. 2007180

Alcohol, Drug & Mental

\$2,232,593 Total

Health Services

This revision releases \$2,232,593 from designation for MHSA programs, budgets anticipated interest income, and reduces allocated revenues from Medi-Cal and Medicare budgets for FY 07-08.

<u>Transfer No. 2007250</u>

Sheriff

\$64,000 Total

Recognize \$64,000 grant revenue for Marijuana Eradication program received in FY 2007-08, offsetting with \$40,500 overtime expense incurred and designate the remainder for use in FY 2008-09.

Transfer No. 2007273

Parks

\$218,843 Total

Adjust FY 2007-08 Parks capital outlay budget to release unexpended FY 2006-07 designated project balance, and re-designate for FY2007-08 capital project needs (\$218,843).

Transfer No. 2007279

Public Health Department

\$124,770 Total

Record \$124,770 of unanticipated Animal Services revenue; (\$110,000) increased dog license sales, canvassing & amnesty, (\$10,000) Health & Safety Code Violations & (\$4,770) ASPCA (The American Society for the Prevention of Cruelty to Animals) Private Grant.

Transfer No. 2007323

Sheriff

\$155,000 Total

Adjust reserve balances for TriTech CAD project to recognize delays in project payments into FY 2008-09 and recognize unanticipated SB-720 revenue, placing it into reserves.

Transfer No. 2007337

General County Programs
Planning & Development

\$670,698 Total

Move Long Range Planning designations (\$670,698) from General County Programs to Planning & Development due to Long Range Planning switching departments at the beginning FY 2007-08.

Transfer No. 2007338

Planning & Development Public Works-Roads

\$150,000 Total

Release Designations in the amount of \$150,000 from Planning & Development Long Range Planning Designations and transfer the funds to the Road Fund to be placed in designations in the Road Fund for the UCSB Long Range Development Plan (LRDP) Traffic Study.

Treasurer-Tax Collector Sheriff	\$250.00 Total	
Increase intra-fund expend identification badges.	iture transfers from the Treasurer to the Sheriff b	y \$250 for taxi driver
Transfer No. 2007345		
General Services	\$120,000 Total	
	e 2001 COP Trustee held funds in SB1732 Defici Project to bring existing design plans to current spontage.	_
Transfer No. 2007346		
General Services	\$800,000 Total	
	nds (Internal Service Fund) to increase Services es and mandated diesel retrofits.	and Supplies (\$800,000)
Transfer No. 2007347		
General Services Risk Management	\$317,000 Total	
Reduce the June 30, 2008 Expense.	General Liability Estimated Liability for Unpaid Lo	oss and Adjusting
Transfer No. 2007348		
General Services Risk Management	\$57,000 Total	
Reduce the June 30, 2008 expense.	Medical Malpractice Estimated Liability for Unpa	id Loss and Adjusting
<u>Transfer No. 2007349</u>		
General Services Risk Management	\$2,739,000 Total	
Reduce the June 30, 2008 Expense.	Worker's Compensation Estimated Liability for U	npaid Loss and Adjusting

Transfer No. 2007344

Transfer No. 2007351 \$143,092 Total Public Health Department Record a reduction (\$143,092) of SB90 Animal Services revenue and substitute previously designate SB90 claim payment to cover the shortfall. Transfer No. 2007352 Human Resources \$98,000 Total This revision designated \$98,000 from salary savings to complete the funding of Phase I of the implementation of Human Resource Information System (HRIS). Transfer No. 2007.353 **Human Resources** \$74,500 Total This revision designates \$74,500 Professional and Special Services to carry approved funding forward for Board Contract (BC08115) which is a multi-year contract with Mercer Inc. for the provision of consulting and actuarial services related to various County retirement and retiree health benefit issues. Transfer No. 2007355 **General Services** Information Technology Services \$195,830 Total Information Technology Services to recognize refund revenue (\$195,830) and appropriate. Transfer No. 2007357 County Counsel \$206,000 Total Recognize \$206,000 in unanticipated revenue from Risk Management and appropriate for Salaries and Benefits expenditures which are estimated to end the year higher then the adjusted budget.

Transfer No. 2007358

Fire \$1,200,000 Total

Increase Fire District Capital Designation by \$1,200,000 as a result of unanticipated State and incident revenues in FY 07/08.

<u>Transfer No. 2007359</u>	
Alcohol, Drug & Mental Health Services	\$6,200 Total
•	ed revenues from fines and fees collected by courts on ' behalf \$6200 in Fund 1082 (Drug Education Health & Safety
<u>Transfer No. 2007362</u>	
Agricultural Commissioner	\$13,000 Total
Transfer \$13,000 from Services & Supp the future replacement cost of computer	lies, Computers and Software to Designations to cover cost rs for the department.
<u>Transfer No. 2007365</u>	
General Services Risk Management	\$80,000 Total
Increase FY 07-08 Fund 1911 Worker's	Compensation Salaries & Benefits (\$80,000).
<u>Transfer No. 2007366</u>	
Parks	\$2,000 Total
Appropriate \$2,000 from Community Se utilities costs for FY 2007-08.	rvice Area 5 designation fund balance to cover additional
<u>Transfer No. 2007370</u>	
Alcohol, Drug & Mental Health Services	\$463,500 Total
This revision releases \$463,500 in designeduces budgeted revenues from the St	gnation for Substance Abuse Crime Prevention Act and ate for FY 07-08.
Transfer No. 2007376	

Social Services \$50,000 Total

Increase reserve by \$50,000 from \$384,658 to \$434,658 for July 1, 2008 Cash Assistance Payments.

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

CONTINGENCY FUND DETAIL

6/24/2008

Beginning Balance (FIN), 7/31/07	\$800,000.00
General Fund Contingency Transfers:	
8/14/07 2006984 - Sheriff's Department Type II Facility - Board Letter Approve Budget Revision for costs related to operation of Santa Maria Jail	(\$134,360.00)
9/25/07 2007038 County Executive Office/Planning and Development UCSB LRDP Fiscal Impact Analysis - Board Letter	(\$85,000)
Imprest Cash	(\$125.00)
11/20/07 2007051 - Probation Department Transfer funds from General Fund Contingency for the unanticipated replacement of three copiers.	(\$33,909.00)
3/18/08 2007165 District Attorney To fund an unfunded Truancy Program Supervisor and temporary help for the Automated Discovery Project.	(\$172,100.00)
4/15/08 2007164 Probation Department For the Alternative Detention Program for Juveniles.	(\$107,054.00)
5/6/08 2007245 - CEO/Human Resources Contract with Mercer Human Resources Consulting, Inc. Board Letter	(\$100,000.00)
6/24/2008 Court Services, General County Programs -2007354 Payment Obligation per Penal Code 1329 & Government Code 77201 for unanticipated court-ordered witness and Court attorneys costs.	(\$147,000.00)
Ending Balance (FIN), 6/24/08	\$20,452.00

Gov. Code Sec. 29125 & 29130

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".

BJE 2007354

Budget Journal Entry #

JE シュミタ (v ゾ / Related Journal Entry #

Court Special Services: Request to transfer \$147,000 from General Fund Contingences to Court Special Services (Dept. 025) Program 5002, LI 7100 (\$50,000) and Program 5100 LI 7470 (\$97,000) for unanticipated court-ordered witness and Court attorneys costs due to a higher number of complicated cases than budgeted. The County is Obligated under Penal Code 1329 and Inv. Code 77201 Ear Flore Repensed Firedown his the County.

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 Request the transfer of \$147,000 from General Fund Contingencies to Court Special Services (Dept 025, Fund 0069) budget for increased expenditures as follows:

Program 5002, LI 7100, \$50,000: The expenditures in this program are predominately made on behalf of the District Attorney or Public Defender's office. The expenditures are for witness fees, transportation, lodging and meals for such witnesses appearing for the prosecution or defense. The year to date expenditures as of May 31 were \$99,544.51. The operating budget is \$49,000.

Program 5100, LI 7470, \$97,000: The expenditures in this program are ordered by the judges. The expenditures are for court appointed attorneys, investigators, expert witnesses, psychiatric evaluations or discovery fees. The year to date expenditures as of May 31, 2008 was \$132,438. The operating budget is \$35,700.

Financial Summary

Increase or (Decrease) in Appropriation for / Uses:	Department / Fu 025 / 0069		Department / Fund 990 / 0001	Department / Fund /	Department / f	und
Salaries & Benefits		00	00	00		- 00
Services & Supplies	147,000	. 00	00	00		00
Other Charges		00	. 00	00	Annual State of the State of th	. 00
Fixed Assets		00	00	00		00
Other Financing Uses	7-A 2-3-3-A-1-3-3-3-3-3-3-3-3-3-3-3-3-3-3-3-3	00	147,000 00	00	C 3	00
Intrafund Transfers		00	00	00		00
Reserve or Designation		00	00	00	James Constitution of the	00
Sources:					\underline{m} in	
Revenue		00	00	00		00
Other Financing Sources	147,000	00	00	00		. 00
Intrafund Transfers	Million and the Control of the Contr	00	00	00		00
Reserve or Designation		00	00	00		00
ffect on Contingency / RE	.4 *	00_	(147,000) 00	00		00

Reserve or Designation	00	00	00	00
Effect on Contingency / RE	00	(147,000) 00	00	00
Departmental Authorization	Auditor-Controller	CEO's Recommen	dation Board o	f Supervisor's Action
Jan Lan Galls Department Head Date Jotto Y. Christiansson Department Head Date	Budget Journal Entry and Related Journal Entry if applicable Approved as to Accounting Form.	Approve Disapprove Transfer/Revision in Accordance wit dated 8/3/93.	- '	oproved Date Agenda Item
Department Head Date	Auditor-Confroller	County Executive Off	icer Clerk o	of the Board of Supervisors
County of Conta Bouhous City	- ,			D 1 0//

Marguerite Monroy Budget Journal Entry (On-Line) Descr ID 0001 0001 0069 0069 0069 Fund \Box \circ ϖ \triangleright Rel contingency Crt Increase Budget Investigator Fees Increase budget Wintess Fees Increase budget GFC re Witness/Investigator Fees Description Department 990 990 025 025 025 GL Account 2530 2420 2420 2530 2530 Line Item Account 9798 5911 7901 7470 7100 2139 Phone# Debit Amount 294,000.00 147,000.00 147,000.00 Departmental Authorized Signature gette 4. Chhistianson Credit Amount 294,000.00 Form Totals 147,000.00 50,000.00 97,000.00 <u>~</u> 약 Page # 3169 5100 5002 8300 4001 Program Org Unit 1000 1000 1000 Date Posting Date ANA ANA ANA Project 06/2008 06/2008 06/2008 06/2008 06/2008 Bdgt. Period Audit Trail # Posted By Descr ID \circ ϖ \triangleright \Box \Box Batch ID: 2007354 Document # BJE 000-099-7846 Date

County of Santa Barbara, FIN

Fund 0001	Department 990	GL Account 2810	Journal Entry (On-Line) GL Fund Department Account Account Account Account O001 2810 7901 0001 0110 0110	Treasurer's Cas	sh Type:) V) Credit Amount 147,000.0	Page # 1 1 of 1 1 Program Program 3169	Posting Date Org Unit Pro	Date	Audit Trail # BJE2007354 Activity Area	7354 Area	Batch ID: 000-099-7847 Document # JE 2239641 Descr IC A A A	Descr ID A
0001)	0110			147,000.00							A
0069	025	2710	5910		147,000.00	4000	1000					А
0069		0110		147,000.00								≻
0001	990	2100	9798	147,000.00		8300						>
0001	990	2710	9798		147,000.00	8300						А
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Descr ID	Description			441,000.00	441,000.00	Form Totals						
A	Rel Conti	ngency t	Rel Contingency to Courts.									
Marguer	Marguerite Monroy	/										
	Form Prepared By	ared By		Phone # N D	Departmental Authorized Signature	иге	Date	I		Posted By		Date

County of Santa Barbara, FIN

BJE

0000257

Budget Journal Entry #

Gov. Code Sec. 29125 & 29130

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".

JE

Related Journal Entry #

Public Works-Roads: Transfer appropriations from Services & Supplies to Fixed Assets in the amount of \$31,255 for required equipment retrofits.

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 State of California requires County agencies to retrofit equipment to meet new emission standards. This budget revision reduces appropriations from Services and Supplies and increases Fixed Assets in the amount of \$31,255. These retrofits were originally budgeted within the Services and Supplies object level. Due to the cost and the extention of life, the expenditures are considered fixed assets and will be capitalized.

Financial Summary						
Increase or (Decrease) in	epartment / Fund 054 / 0015	Department	/ Fund	Department / Fund /	Departn	nent / Fund /
Appropriation for / Uses:		00	00		0	
Salaries & Benefits		00	00	0		00
Services & Supplies	(31,255)	00	00	0	0	00
Other Charges		00	00	0	0	00
Fixed Assets	31,255	00	00	0	0	00
Other Financing Uses		00	00	0	0	00
Intrafund Transfers		00	00	0	0	00
Reserve or Designation		00	00	0	0	00
Sources:						
Revenue		00	00	0	0 5	= 00
Other Financing Sources		00	00	0	0	00
Intrafund Transfers		00	00	0		00
Reserve or Designation		00	00	0	0	<u>00</u>
Effect on Contingency / RE	-	00	00	0	<u> </u>	<u>ن ا 00</u>
Departmental Authorization	Auc	litor-Controller	CEO's R	ecommendation	Board of Supe	ervisor's Action
Department Head Date	Entry if applica	Entry and Related Journal ble Approved as to	Approve Disapprove	6/10/18 Date	Approved Disapproved	Date
Department Head Date Department Head Date	Accounting For	m. Lullub 6-12:08 uditor-Controller	Transfer/Revision in dated 8/3/93. County	Accordance with Board Policy Dynamics Eyecutive Officer	Clerk of the Bo	Agenda Item ard of Supervisors

Budget Journal Entry 0000257

BJE - Trf Maint Equip to Equipment



BatchID:

996560

Document Title:

BJE - Trf Maint Equip to Equipment

Post On:

Audit Trail:

Approval List:

No approvals received.

Transaction Description	200806 On Road Equipment Transfer	200806 On Road Equipment Transfer	THE PROPERTY CONTRACTOR CONTRACTO
	9 F	9	-
Budget Period	200806	200806	
Project			
Org Unit			
Prog	2400	2400	
Credit Amount		31,255.00 2400	31,255.00
Debit Amount	31,255.00		31,255.00
LI Acct	7655	8300	
GL Acct	2530 7655	0015 054 2530 8300	
Dept	0015 054	054	
Fund	0015	0015	

Gov. Code Sec. 29125 & 29130

County of Santa Barbara, FIN



JE 6009128
Related Journal Entry #

Revised 8/05

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 Works - Resource Recovery & Waste Mgt.: Reduce revenue for Sanitation Services and State Grants; increase exp. for Depreciation and Closure/Postclosure. Decrease Salaries and Capital Equipment. Increase Revenue Accts. for Interest Income, Other Rental Income and Sale of Commodities. Net impact to Retained Earnings \$196,099.

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.

\$790,000 is needed in Other Charges for LI accts. 7856-Depreciation Exp.-Bldg Improvements \$325,000 (for completed project in current year), 7857-Depreciation Exp. Equip. \$185,000 (for new equipment purchases) and 7870 - Closure/ Postclosure Costs \$280,000 (original budget underestimated). A decrease in LI accts. 5430-Sanitation Services \$1,100,000 (lower than expected tonnages) and 4339 - State Grant \$958,988 (the State ARB Grant will not be received until FY2008/09). These will be offset by increases in Revenue Accts. 3380-Interest Income \$540,000 (higher than original conservative estimated earnings), 5860-Other Sales \$480,000 (increased recycling quantities and market prices), 3409 - Rental Income \$130,000 (higher energy sales from NEO than were estimated), 5883- Sale of Scrap Metal \$85,000 (increased value per ton) and 5894 - Other Payments for Damages \$67,889 (unanticipated payment for allowable Audit expense offset) and a decreases in LI accts. 6100-Regular Salaries \$500,000 (salary savings as a result of nine vacant postions) and 8300-Equipment (defered purchases). The net effect is a reduction in Retained Earnings of \$196,099.

Financial Summary					
l	Department / Fund Departme	ent / Fund	Department / Fund	Department / Fu	nd
Increase or (Decrease) in Appropriation for / Uses:	054 / 1930 /		/	WARRING TO A STATE OF THE STATE	
Salaries & Benefits	(500,000) 00	00	00		00
***************************************			00		00
Services & Supplies	00	00			
Other Charges	790,000 00	00	00		00
Fixed Assets	(850,000) 00	00	00	_	00
Other Financing Uses	00	00	00	24 (00
Intrafund Transfers	00	00	00	Contract of the Contract of th	00
Reserve or Designation	00	00	00	- American Company	00
Sources:					
Revenue	(756,099) 00	00	00	Total (00
Other Financing Sources	00	00	00	Co. S	00
Intrafund Transfers	00	00	00		00
Reserve or Designation	00	00	00	ANARAMATA	00
Effect on Contingency (RE)	(196,099 00)	00	00		00_
Departmental Authorization	Auditor-Controller	CEO's Re	commendation	Board of Supervisor's	Action
1116.00.1	32 Budget Journal Entry and Related Journal	Approve	50/16/9	Approved	
Department Head Date	Budget Journal Entry and Related Journal Entry if applicable Approved as to Accounting Form.	Disapprove	Date Accordance with Board Policy	Disapproved	Date
Department Head Date	- 11100	dated 8/3/93.	A	Ag	enda Item
•	Unrend Tuno 6/12/08	- John V	hyaside		
Department Head Date	Auditor-Controller	County F	xecutive Officer	Clerk of the Board of Sup	ervisors

Budget Journal Entry 0000260

BJE - Year End Adjustments

BatchID:

998446

BJE - Year End Adjustments Document Title:

Post On:

JE0009128

Audit Trail:

No approvals received. Approval List:

Project Budget Transaction Period Description	200806 Release Retained Earnings Yr. End Adj.	200806 Salary savings	200806 Defered Equipment Purchases	200806 Unanticipated Interest Income	200806 Unanticipated Rental Income	200806 Increased Commodity Sales	200806 Increased Metal Commodity Sales	200806 Unanticipated Ausit Offset	200806 Lower Sanitation Fees Lower Tonnage	200806 State ARB Grant Defered	200806 Depreciation Exp. Increase	200806 Depreciation Exp. Increase	200806 Closure Postclosure Costs	
Org P Unit														
Prog	1200	1750	1200	1000	1000	1000	1000	1000	1000	1000	1200	1200	1200	
Credit Amount									1,100,000.00	958,988.00	325,000.00	185,000.00	280,000.00	2 848 988 00
Debit Amount	196,099.00	200,000.00	850,000.00	540,000.00	130,000.00	480,000.00	85,000.00	00.688,79						2 848 988 00
LI	0096	6100	8300	3380	3409	5860	5883	5894	5430	4339	7856	7857	7870	
GL Acct	2420	2530	2530	2420	2420	2420	2420	2420	2430	2430	2530	2530	2530	
Dept	054	054	054	054	054	054	054	054	054	054	054	054	054	
Fund	1930	1930	1930	1930	1930	1930	1930	1930	1930	1930	1930	1930	1930	

6



Year End Adjustments

BatchID:

998444 Year End Adjustments Document Title:

Post On:

BJE0000259

Cash Type: Audit Trail:

Approval List:

No approvals received.

Transaction Description	Release RE for Year End Adjustments	Release RE for Year End Adjustments	
Depositor			
Equip			
Area			
Activ			
Project			
Orig			
Credit Prog Amount		196,099.00	196.099.00
Debit Amount	196,099.00		196,099.00
LI Acct		9600	
GL Acct	2350	2710	
Dept		054	
Fund	1930	1930 054	

BJE0000263

Budget Journal Entry #

0009193 JΕ

Gov. Code Sec. 29125 & 29130

County of Santa Barbara, FIN

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".

Related Journal Entry #

Revised 7/05

Public Works - Laguna Sanitation District. - Release \$40 from retained earnings to cover LTD line item shortfall for Copier principal 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.

Line Item account 7910 - Long Term Debt Principal Repayment in the Laguna Sanitation Districts Fiscal Year 2007/08 has a \$40 shortfall for the fourth payment on this debt. The release of \$40 from retained earnings is required to make this final posting of the year

Increase or (Decrease) in	Department / Fun 054 / 2870	d Departm	ent / Fund	Department / Fund	Departmei	nt / Fund
Appropriation for / Uses:		ANNUAL PROPERTY OF THE PROPERT				
Salaries & Benefits			00	00	0	00
Services & Supplies		00	00	00	0	00
Other Charges		00	00	00	0	00
Fixed Assets		00	00	00	0	00
Other Financing Uses	40	00	00	. 00	0	00
Intrafund Transfers		00	00	00	0	00
Reserve or Designation		00	00	. 00	0	00
Sources:						
Revenue		00	00	00	0	00
Other Financing Sources	-	00	00	00	0	00
Intrafund Transfers		00	00	00	0	00
Reserve or Designation	40	00	00	00	0	00
Effect on Contingency / RE		00	00_	00	0	00
Departmental Authorizat	ion Au	ditor-Controller	CEO's Re	commendation	Board of Supervis	sor's Actior
no vs. Selleil	1/4/08 Budget laure		Approve	6/11/3	Approved	
Department Head Date	- Budget Journa	al Entry and Related Journal able Approved as to orm.	Disapprove Transfer/Revision in A	Date Accordance with Board Policy	Disapproved	Date
Department Head Date	- Ander	Toderela	dated 8/3/93.	Mariah.		Agenda Ite
Department Head Date	- W. V. V. V.	Auditor-Controller	County E	xecutive Officer	Clerk of the Board	of Supervisors



Budget Journal Entry 0000263

BJE - Copier LTD

BatchID:

999957

Document Title:

BJE - Copier LTD

6/16/2008

JE0009193

No approvals received.

Approval List: Audit Trail: Post On:

Project Budget Transaction Period Description	200806 Release RE for LTD Copier pymnt. Ll shortfall	200806 Release RE for LTD Copier pymnt. Ll shortfall	
Org			
Prog	0009	9000	
Credit Amount		40.00 6000	00 07
Debit	40.00		00.01
LI Acct	0096	7910	
GL Acct	2420	2530	
Dept	054	054	
Fund	2870	2870	



Journal Entry 0009193

JE - LTD Copier

BatchID:

999958 JE - LTD Copier Document Title:

Post On:

BJE0000263

Audit Trail: Cash Type: Approval List:

No approvals received.

Transaction Description	Release RE for Copier LTD LI Shortfall	Release RE for Copier LTD LI Shortfall	
Depositor			
Equip			
Area			
Activ			
Project			
Onit			
Prog		0009	
Credit Amount		40.00	40.00
Debit Amount	40.00		40.00
L. Acct		0096	
GL Acct	2350	2710	
Dept		054	
Fund	2870	2870	

BJE 2007180

Budget Journal Entry #

Gov	Code	Sec.	29125	&	29:	13	ĺ

Financial Summary

County of Santa Barbara, FIN

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".

JE

Related Journal Entry #

Revised 7/05

Alcohol, Drug & Mental Health Services: This revision releases \$2,232,593 from designation for MHSA programs, budgets anticipated interest income and reduces budgeted revenues from Medi-Cal and Medicare and budgets FY0708

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.

Fund 0048 MHSA - This budget revision releases \$2,232,593 in designations to cover authorized operating expenditures for MHSA programs, budgets anticipated interest income (\$115,000) and offset unanticipated revenue shortfals in Medi-Cal Fund 0044 -(\$84,145) and Medicare (\$608,448)

This budget revision also increases operating transfers from Other Funds - Rev LIA 5911 to reflect anticipated transfer of funds from Fund 0048 for authorized expenditures in LIA 7460 - Professional and Special Services

	Department / Fund	Department / Fu	nd	Department / Fund	Department	t / Fund
Increase or (Decrease) in Appropriation for / Uses:	043 / 0048	043 / 0044	-			
Salaries & Benefits	00		00	1 00		00
Services & Supplies	00	1,600,000	00	00		00
Other Charges	55,000 00		00	00		00
Fixed Assets	- 00		00	00		00
Other Financing Uses	1,600,000 00		00	00		00
Intrafund Transfers	00		00	00		00
Reserve or Designation	- 00		00	00	The second of th	00
Sources:	00			00		1 00
Revenue	(577,593) 00		00	00	10 - 10 - 10 - 10 - 10 - 10 - 10 - 10 -	00
Other Financing Sources	00	1,600,000	00	00		00
Intrafund Transfers	00	-	00	00		00
Reserve or Designation	2,232,593 00		00	00		00
Effect on Contingency / RE	- 00		00	00		00
Departmental Authorizat	ion Auditor-Cor	ntroller	CEO's R	ecommendation	Board of Superviso	or's Action
Zusuluhlo 76- 6/1 Department Head Date	Budget Journal Entry and Ri Entry if applicable Approved Accounting Form.	elated Journal d as to	Approve Disapprove	C-C-OS Date Accordance with Board Point	Approved Disapproved	Date
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Department Head Date	Auditor-Cont	troller	County	Executive Officer	Clerk of the Board of	Supervisors

Budget Journal Entry (On-Line)

Posting Date Page # **1** of

Audit Trail # **BRR #3**

Document # BJE

Batch ID: 000-096-3790

2007180

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Bdgt. Period	06/2008	06/2008	06/2008	06/2008	06/2008	06/2008	06/2008	06/2008	06/2008	06/2008								
Project																		
Org Unit	9100	9100	9100	9100	9100	9100	9100	9100	2100	2100								
Program	2199	2199	2199	2199	2199	2199	2199	2199	2100	2100					Form Totals			
Credit Amount		130,000.00	33,000.00	529,593.00		1,600,000.00	40,000.00	15,000.00		1,600,000.00					3,947,593.00			
Debit Amount	2,232,593.00				115,000.00				1,600,000.00						3,947,593.00		:	
Line Item Account	9753	4102	4840	5402	3380	7901	7893	7895	5911	7460							Si	
GL Account	2420	2430	2430	2430	2420	2530	2530	2530	2420	2530							es & De	
Department	043	043	043	043	043	043	043	043	043	043	A STATE OF THE STA	A LA CANADA A MANAGAMA				Description	FY0708 Res & Des	
Fund	0048	0048	0048	0048	0048	0048	0048	0048	0044	0044		A PARAMETERS AND A STATE OF THE				Descr ID [A	

Lupe Reyna

FY0708 Adj Budgeted Rev FY0708 Adj Budgeted Exp

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Form Prepared By

Departmental Authorized Signature

Date

Posted By

Date

County of Santa Barbara, FIN

Reserve And Designation Balances

Selection Criteria: Fund = 0048; Department = 043; LineItemAccount = 9753

Layout Options: Summarized By = Fund, LineItemAccount; Page Break At = Fund

Fund 0048 -- Mental Health Services Act

Line Item Account	Beginning Balance 7/1/2007	Year-To-Date Debits	Year-To-Date Credits	Ending Balance 6/16/2008
General Ledger Account 2100 Fund Balance-Designated	-Designated			
9753 Designated-Mental Health	1,131,000.00	1,131,000.00	2,232,593.00	2,232,593.00
Total Fund Balance-Designated	1,131,000.00	1,131,000.00	2,232,593.00	2,232,593.00
Total Mental Health Services Act	1,131,000.00	1,131,000.00	2,232,593.00	2,232,593.00

BJE 2007250

Budget Journal Entry #

Gov. Code Sec. 29125 & 29130

County of Santa Barbara, FIN

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".

JE

Related Journal Entry #

Sheriff: Recognize \$64,000 grant revenue for Marijuana Eradication program received in FY2007-08, offsetting with \$40.500 overtime expense incurred and designate the remainder for use in 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 received \$64,000 in Marijuana Eradication funds from the Drug Enforcement Agency (DEA) for use in calendar year 2008. For the fiscal year ended June 30, 2008, it is expected that the department will consume \$40,500 in overtime expense implementing the program. This revision recognizes \$40,500 in overtime expense and the remainder to designation for use in FY2008-09.

Increase or (Decrease) in	Department / Fund 032 / 0001	Department / Fund /	Department / Fund /	Department / Fund /
Appropriation for / Uses:	002 / 0001			***************************************
Salaries & Benefits	40,500 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	00_	00	
Intrafund Transfers	00	00	00	00
Reserve or Designation	23,500 00	00	00	
Sources: Revenue	64,000 00	00	00	
Other Financing Sources	00	00	00	ان بن ان ان ا
Intrafund Transfers	00	00	00	00
Reserve or Designation	00	00	00	00
Effect on Contingency / RE	- 00	00_	00	00
Departmental Authoriza	tion Auditor-Cor	troller CEO's F	Recommendation	Board of Supervisor's Action
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Depårtment Head Dat	Entry if applicable Approve Accounting Form	d as to Disapprove	n in Accordance with Board	Disapproved Date
Department Head Dat	e	Policy dated 8/3/5	93.	Agenda Iten
Department Head Dat	e Auditor-Cont	roller Count	ty Executive Officer	Clerk of the Board of Supervisors
County of Santa Barbara El	N.			Revised 8

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Page # Posting Date Audit Trail #

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Batch ID: 000-098-2685

2007250

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Bdgt. Period	04/2008	06/2008	06/2008														
Project	2108	2108	2108				AND THE REAL PROPERTY OF THE P										
Org Unit	6044	6044	6044														
Program	1434	1434	1434									Form Totals					
Credit Amount		40,500.00	23,500.00									64,000.00 Form Totals		S			THE RESERVE THE PROPERTY OF TH
Debit Amount	64,000.00			-								64,000.00		Inc unanticipated Marj Eradication Grant revenues	ле	adiction	
Line Item Account	4789	6300	9791											Marj Erac	on overtin	08 Marj Eı	
GL Account	2420		2530											cipated	radicati	CY 200	
Department	032	032	032										Description	nc unanti	Inc Marj Eradication overtime	Designate CY 2008 Marj Eradiction	
Fund	0001	0001	0001					Construction and the construction of the const					Descr ID	Α	Δ	ر ا	

Hope Vasquez Form Prepared By

Date

Posted By

Date

Departmental Authorized Signature

Phone #

BJE

2007273

Budget Journal Entry #

Gov. Code Sec. 29125 & 29130

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".

JE 2237527

Related Journal Entry #

Parks: Adjust FY 2007-08 Parks capital outlay budget to release unexpended FY 2006-07 designated project balance and redesignate for FY 2007-08 capital project needs (\$218,843).

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 will release unexpended General Fund designated balance from FY 2006-07 within the Parks capital outlay budget and place these funds in the Fund 0030 designation for Parks FY 2007-08 capital project needs (\$218,843).

Financial Summary		***************************************	· · · · · · · · · · · · · · · · · · ·			
Increase or (Decrease) in Appropriation for / Uses:	Department / Fund 052 / 0001	Department		Department / Fund /	Departme	nt / Fund
Salaries & Benefits	00		00	10	0	00
Services & Supplies	00		00		0	00
Other Charges	00		00		0	00
Fixed Assets	00		00	0	0	00
Other Financing Uses	218,843 00		00	0	0	00
Intrafund Transfers	00		00	0	0 3	3 00
Reserve or Designation	00	. 218	,843 00	0	0	I MM/
Sources:					ر م م	00
Revenue	00		00	0	<u> </u>	00
Other Financing Sources	00	218	,843 00	0	0	1 00
Intrafund Transfers	00		00	0	美术 。	00
Reserve or Designation	218,843 00		00	0	0_	00
Effect on Contingency / RE	- 00	=	- 00	0	0_	00
Departmental Authorization	Auditor	-Controller	CEO's Re	commendation	Board of Superv	isor's Action
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Department Head Date	Entry if applicable A	and Related Journal pproved as to	Disapprove	Date	Disapproved	Date
Department Head Date	Accounting Form.	_	Transfer/Revision in A dated 8/3/93.	Accordance with Board Policy		
	Makin 12	MANNAN Colore	ah. 1	la ch		Agenda Item
Department Head Date	Audito	r-Controller	County	executive Officer	Clerk of the Board	of Supervisors

Budget Journal Entry (On-Line)

JE 2237527 Audit Trail # Posting Date

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Document # BJE

Batch ID: 000-098-6335

2007273

Descr ID $\mathbf{\omega}$ ⋖ $_{\Omega}$ 06/2008 06/2008 06/2008 06/2008 Bdgt. Period 8531A 8531A 8531A 8531A Project Org Unit Program 1931 1931 1931 1931 218,843.00 218,843.00 Credit Amount 218,843.00 218,843.00 Debit Amount Line Item Account 9799 5910 9799 7901 GL Account 2420 2420 2530 2530 Department 052 052 052 052 0001 0030 0030 000 Fund

437,686.00 | Form Totals 437,686.00

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Descr ID Description	A Release desig. from BJE 2006162/JE 2201124	B Transfer desig. from Gen. Fund to Cap. Outlay	D Misc. desig. adjustment from Gen. Fund on 2007219	Mike Gibson X 2 477 (Lee Calbson)
Descr ID	Α	В	۵	Mike G

Date

Posted By

Departmental Authorized Signature

Phone #

County of Santa Barbara, FIN

Form Prepared By

Descr ID Batch ID: 000-098-6361 $_{\Omega}$ ⋖ Ω ω $\mathbf{\omega}$ 2237527 Document # JE Depositor BJE2007273 Area Audit Trail # Activity 8531A 8531A 8531A 8531A 8531A 8531A Project 7. Hilan 6 (3/08 Posting Date Org Unit Form Totals Program 1931 1931 1931 1931 1931 1931 Page # o o Departmental Authorized Signature 875,372.00 218,843.00 218,843.00 218,843.00 218,843.00 Credit Amount reasurer's Cash Type: ☐ Receipts (R)
☐ Warrants (W)
☐ Elec Trf (E) Misc. desig. adjustment from Gen. Fund on 2007219 Release desig. from BJE 2006162/JE 2201124 Transfer desig. from Gen. Fund to Cap. Outlay 218,843.00 218,843.00 218,843.00 218,843.00 875,372.00 Debit Amount X2411 Journal Entry (On-Line) Line Item Account 9799 9799 5910 9799 9799 7901 2810 2710 2710 2100 0110 0110 2810 2100 Account ದ Form Prepared By Department Descr ID Description 052 052 052 052 052 052 Mike Gibson 0030 0001 0030 0030 0030 000 0001 000 Fund Þ $_{\Omega}$

County of Santa Barbara, FIN

BJE

2007279

Budget Journal Entry #

Gov. Code Sec. 29125 & 29130

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".

JE

Related Journal Entry #

Public Health Department: Record \$124,770 of unanticipated Animal Services revenue; (\$110,000) increased dog license sales, canvassing & amnesty, (\$10,000) Health & Safety Code Violations & (\$4,770) ASPCA Private Grant.

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 Animal Services budget revision is necessary to avoid year end overdrafts in various object levels. This budget revision will record \$110,000 in unanticipated dog license revenue, \$10,000 of unanticipated Health & Safety Code Violation revenue and \$4,770 of unanticipated ASPCA Private Grant revenue. The amount shown will be used for unfunded equity and clerical increases in the Animal Services salary and benefit accounts, pharmaceutical costs in the services & supply account and new vehicle replacements in the Motor Pool account.

Financial Summary				
Increase or (Decrease) in	Department / Fund 041 / 0001	Department / Fund	Department / Fund	Department / Fund /
Appropriation for / Uses:	041 / 0001			
Salaries & Benefits	30,000 00	00	00	00
Services & Supplies	54,770 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	124,770 00	00	00	00
Other Financing Sources	00	00	00	2008
Intrafund Transfers	00	00	00	NS 100 100 100 100 100 100 100 100 100 10
Reserve or Designation	00	00	00	∑
Effect on Contingency / RE	- 00	00	00	<u> </u>
Departmental Authorization	n Auditor-Cont	troller CEO's F	Recommendation	Board of Supervisor's Action
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Department Head Date Department Head Date	Mo Lallett & Auditor-Control	dated 8/3/93. Count	y Executive Officer	Agenda Item Clerk of the Board of Supervisors

Budget Journal Entry (On-Line)

Batch ID: 000-098-7132

Document # BJE

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6/10/2008 Page # **7**

Descr ID	A	В	В	В	В	В	O	۵	Ш	<u>L</u>			Value Action in		
Bdgt. Period	06/2008	06/2008	06/2008	06/2008	06/2008	06/2008	06/2008	06/2008	06/2008	06/2008					
Project						THE ROOM IN CO. STATE OF THE PARTY OF THE PA	Official and the state of the s				NEWAN	To constitute the second secon			
Org Unit															
Program	0200	0100	0100	0100	0100	0100	0200	0550	0650	0200		THE PROPERTY OF THE PROPERTY O			
Credit Amount		22,440.00	4,230.00	1,350.00	330.00	1,650.00	54,770.00	40,000.00							
Debit Amount	110,000.00								10,000.00	4,770.00					TO THE
Line Item Account	3160	6100	6400	6500	6550	0099	7405	7893	3334	5892					7
GL Account	2420	2530	2530	2530	2530	2530	2530	2530	2420	2420					
Department	041	041	041	041	041	041	041	041	041	041	***************************************				
Fund	0001	0001	0001	0001	0001	0001	0001	0001	0001	0001				:	

124,770.00 | Form Totals 124,770.00

Descr ID Description

4	Unanticipated Canvass & Amnesty License Revenue	ш	Unanticipated Health & Safety Violation Revenue
В	Increase Animal Services Salary & Benefit Accounts	ш	Unanticipated ASPCA Private Grant Revenue
ပ	Increase Animal Services SM Pharmaceutical Account		
D	Increase Animal Services SB Field Motor Pool Acct		

Nick Liguori

Form Prepared By

Departmental Authorized Signature

Phone #

Date

Posted By

Date

County of Santa Barbara, FIN

BJE 2007323

Budget Journal Entry #

Gov. Code Sec. 29125 & 29130

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".

JE

Related Journal Entry #

Sheriff: Adjust reserve balances for TriTech CAD project to recognize delays in project payments into FY2008-09 and recognize unanticipated SB-720 revenue, placing it into reserves

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 TriTech CAD project is virtually complete, with only clean-up and punchlist items remaining. To that end, invoicing and final payment will be delayed into the new fiscal year. This revision creates the ability to return appropriation to reserves for use in FY2008-09. In addition, SB-720 fingerprint revenue, used to fund the purchase and maintenance of Livescan equipment, exceeded budget expectations. This revision recognizes the unanticipated revenue and places it in the reserve.

Financial Summar	y			
Increase or (Decrease) in	Department / Fund 032 / 0030	Department / Fund /	Department / Fund /	Department / Fund /
Appropriation for / Uses:	,			
Salaries & Benefits	00	00	00	00
Services & Supplies	00	00	00	00
Other Charges	00	00	00	00
Fixed Assets	(125,000) 00	00	00	00
Other Financing Uses	00	00	00	00
Intrafund Transfers	00	00	00	00
Reserve or Designation	155,000 00	00	00	1 00
Sources:				
Revenue	30,000 00	00	00	00
Other Financing Sources	00	00	00	00 5
Intrafund Transfers	00	00	00	= 100
Reserve or Designation	00	00	00	2 00 g
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Department Head Date	Auditor-Conti	roller County	Executive Officer	Clerk of the Board of Supervisors
County of Santa Barbara, FIN				Revised 8/05

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Document # BJE

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Bdgt. Period	06/2008	06/2008	06/2008	06/2008							· · · · · · · · · · · · · · · · · · ·	
Project	2466	2466	2228	2228						ANALYSIS OF THE PROPERTY OF TH		
Org Unit	1929	1929	1929	1929								
Program	1929	1929	1929	1929							Form Totals	
Credit Amount		125,000.00		30,000.00							155 000 00 Earn Totals	2000
Debit Amount	125,000.00		30,000.00								155 000 00	0000000
Line Item Account	8700	9741	4339	9741							L	J
GL Account	2530	2530	2420	2530								
Department	032	032	032	032								Description
Fund	0030	0030	0030	0030	 							Docor ID Docorintion

Descri	Description
4	A Designate TriTech funds - project delay
В	Designate unanticipated SB-720 revenue

Hope Vasquez Form Prepared By

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Date

Departmental Authorized Signature

Phone #

Gov. Code Sec. 20125 & 20130

BJE 2007337

Budget Journal Entry #

JE 2239098

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".

Gen'l Co. Programs/Planning & Development: Move Long Range Planning designations (\$670,698) from General County Programs to Planning & Development due to Long Range Planning switching departments at the beginning of FY 2007-08.

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 request transfers the designations belonging to Long Range Planning from General County Programs to Planning & Development. When Long Range Planning moved to General County Programs in FY 05-06, the designations were moved with the program. At the end of FY 2006-07, the designations (which now totalled \$670,698) should have moved with the program back to Planning & Development. The budget revision corrects this oversight.

Financial Summar	y			
Increase or (Decrease) in Appropriation for / Uses:	Department / Fund 990 / 0001	Department / Fund 053 / 0001	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
Other Financing Uses	00	00	00	
Intrafund Transfers	670,698 00	00	00	00
Reserve or Designation	00	670,698 00		3 00
Sources:				
Revenue	00	00	00	CO page Co
Other Financing Sources	00	00	00	5 5 00
Intrafund Transfers	00	670,698 00	00	The second (1.7)
Reserve or Designation	670,698 00	00	00	00 m 00 m 2: 00 m 1
Effect on Contingency / RE	- 00	- 00	00	3 00

Departmental Authorization	Auditor-Controller	CEO's Recommendation	Board of Supervisor's Action
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Budget Journal Entry (On-Line)

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Audit Trail # JE-2239098

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1,341,396.00 | Form Totals

1,341,396.00

Jette Christiansson Form Prepared By

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6-11-08 Date

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JE-2239098 Audit Trail # Posting Date Page # 2 of

Batch ID: 000-099-4965

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Project			77.00			-	T T T T T T T T T T T T T T T T T T T	Transit de la constant de la constan												
Oa Unit)																			
Program	4020	4030	4030	4040											Form Totals					
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Debit Amount															1,341,396.00		I/Trf & increase to desig for UCSB LRDP	9		
Line Item Account	9799	9799	9799	9799												***************************************	desig for			
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Department	053	053	053	053											zoitoino o	Describitori	Trf & incr	The second secon		
Fund	0001	0001	0001	0001											Classic		<u>-</u>			

Jette Christiansson

Form Prepared By

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Posted By

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Batch ID: 000-099-4802 Descr ID ⋖ ⋖ $\mathbf{\omega}$ $\mathbf{\omega}$ O O Ш Ш 2239071 Document # JE Depositor Re-alloc FY 06-07 Comp Planning carryover Area Audit Trail# Activity Project 5/31/2008 Posting Date Org Unit 4000 670,698.00 | Form Totals 4000 Program 4000 4050 4000 4050 4060 4000 4000 4030 4000 Page # 1 of Ш 58,348.00 82,350.00 50,000.00 475,000.00 5,000.00 Credit Amount Freasurer's Cash Type: Receipts (R)
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County of Santa Barbara, FIN

6-11-03

Posted By

Jette Christiansson

Form Prepared By

X-3403 Phone #

Departmental Authorized Signature Jette 4. Christianson

Date

Gov. Code Sec. 29125 & 29130

BJE

2007338

Budget Journal Entry #

JE 2239177

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".

Related Journal Entry #

Planning & Development (P&D)/Public Works-Roads: Release Designations in the amount of \$150,0000 from P&D Long Range Planning Designations and transfer the funds to the Road Fund to be placed in designations in the Road Fund for the UCSB Long Range Development Plan (LRDP) Traffic Study.

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 revision releases general fund P&D designations to finance the UCSB LRDP traffic study in the amount of \$150,000. The funds will be released from the General Fund and transferred to the Road Fund and placed in Road Fund designations. The Public Works Department will return to the Board in July to release the designations and increase professional services by \$150,000. The budget revision to release the designations will accompany a Board contract for the UCSB LRDP traffic study.

Financial Summary				
	Department / Fund	Department / Fund	Department / Fund	Department / Fund
Increase or (Decrease) in Appropriation for / Uses:	053 / 0001	054 / 0015	1	
Salaries & Benefits	00	00		00
Services & Supplies	00_	00	00	
Other Charges	00_	00	00	1,000
Fixed Assets	00	00		
Other Financing Uses	150,000 00	00	00) = - 00
Intrafund Transfers	00	00	00	00 5
Reserve or Designation	00_	150,000 00	00	
Sources:				3
Revenue	00	00	00	00
Other Financing Sources	00	150,000 00	00	00
Intrafund Transfers	00	00	00	00
Reserve or Designation	150,000 00	00	00	00
Effect on Contingency / RE	- 00	00	00	00
Departmental Authorization	Auditor-Control	ler CEO's F	Recommendation	Board of Supervisor's Action
Department Head Date Child Co i 6/4/08	Entry if applicable Approved as to	Disapprove	Date Date in Accordance with Board Police	Approved Disapproved Date
Department Head Date Department Head Date	Auditor-Controller	dated 8/3/93.	Sexual Desired Sexual	Agenda Item Clerk of the Board of Supervisors

Budget Journal Entry (On-Line)

Batch ID: 000-099-5244 Document # BJE

> Posting Date Page # 1 of

JE 2239177 Audit Trail #

2007338

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Debit Amount	150,000.00			150,000.00							300,000.00	Inc GF tranf and designations for LRDP Traffic St	Release Designations for LRDP Traffic Study	
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Rochelle Camozzi

Form Prepared By

Date

Posted By

Date

Departmental Authorized Signature

Phone #

County of Santa Barbara, FIN

Descr ID Batch ID: 000-099-5250 ⋖ ⋖ Ω Ω \circ \circ \circ \circ 2239177 Document # JE Depositor BJE2007338 Area Audit Trail # Activity Project Posting Date Org Unit 600,000.00 | Form Totals Program 4000 4000 2100 2100 4000 2100 Page # **1** of 150,000.00 150,000.00 150,000.00 150,000.00 Credit Amount Treasurer's Cash Type:

Receipts (R)

Warrants (W)

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County of Santa Barbara, FIN

Form Prepared By

Rochelle Camozzi

Date

Posted By

Date

Departmental Authorized Signature

z

Phone #

BJE

2007344

Budget Journal Entry #

Gov. Code Sec. 29125 & 29130

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".

JE

Related Journal Entry #

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

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 salary savings which was the result of various vacancies throughout the year.

Financial Summary

L	Department / Fund	Department / Fund 032 / 0001	Department / Fund /	Department / Fund /
Increase or (Decrease) in Appropriation for / Uses:	065 / 0001	032 / 0001		
Salaries & Benefits	(250) 00	00	00	00
Services & Supplies	00	250 00	00	00
Other Charges	00	00	00	00
Fixed Assets	00	00	00	00
Other Financing Uses	00	00	00	00
Intrafund Transfers	250 00	00	00	00
Reserve or Designation	00	00	00	200
Sources:				
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Other Financing Sources	00	00	00	<u> </u>
Intrafund Transfers	00	250 00	00	₹ 00
Reserve or Designation	00	00	00	00 ن ^ي ا
Effect on Contingency / RE	00	00	00_	<u> </u>

Departmental Authorization	Auditor-Controller	CEO's Recommendation	Board of Supervisor's Action
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Separtment Pead Date	Entry if applicable Approved as to Accounting Form.	Disapprove Date Transfer/Revision in Accordance with Board Policy	Disapproved Date
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Department Head Date	Auditor-Controller	County Executive Officer	Clerk of the Board of Supervisors

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000-038-6233

2007344 Document # BJE Descr ID ⋖ ⋖ ⋖ ⋖ Audit Trail # 05/2008 06/2008 06/2008 06/2008 Bdgt. Period Project Posting Date 6042 Org Unit 6042 500.00 | Form Totals 1010 1010 Program 2400 2500 **1** of 250.00 250.00 Credit Amount 500.00 250.00 250.00 Debit Amount Increase budget for taxi driver ID cards. Line Item Account 9124 9310 6200 7450 2530 2530 2530 2530 GL Department Account Descr ID Description 065 065 032 032 Fund 0001 0001 0001 0001 ⋖

Date

Posted By

Departmental Authorized Signature

Phone #

County of Santa Barbara, FIN

Form Prepared By

Kim Tesoro

Gov. Code Sec. 29125 & 29130

BJE 2007345

Budget Journal Entry #

JE 2239427
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: To allocate \$120,000 of the 2001 COP Trustee held funds in SB1732 Deficiencies Program 8645 to project 8526 Santa Maria Trial Court Building to bring existing design plans to current specifications and obtain competitive bids.

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 Request will cover staff and architect time to bring the existing project plans on project 8526 Santa Maria Trial Court Building up to current specifications estimated to be \$120,000. The source of this funding is the 2001 COP Trustee funds in SB 1732 Deficiencies Program 8645.

	Department / Fund	Department / Fui	ad"	Department / Fund	De	partm	ent / Fu	ınd
Increase or (Decrease) in Appropriation for / Uses:	063 / 8645	063 / 8526				/		
Salaries & Benefits	00		00_	00				00
Services & Supplies	00		00_	00				00
Other Charges	00		00	00				00
Fixed Assets	00	20,000	00	00				00
Other Financing Uses	00		00	00		10.2011		00
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Departmental Authorization	Auditor-Controller	CEO's Recommendation	Board of Supervisor's Action
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Department Head Date	Auditor-Controller	County Executive Officer	Clerk of the Board of Supervisors

Budget Journal Entry (On-Line)

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Batch ID: 000-099-6358

Document # BJE

2007345

Audit Trail # je2239427 Posting Date Page#

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0030	063	2530	9322		120,000.00	1930		8645	06/2008	∢
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Brian Gilbert

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County of Santa Barbara, FIN

Phone #

Form Prepared By

Brian Gilbert

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Departmental Authorized Signature

Date

Posted By

Gov. Code Sec. 29125 & 29130

BJE 2007346

Budget Journal Entry #

JE 2239705

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".

Related Journal Entry #

General Services: Vehicles Internal Service Fund to increase Services and Supplies (\$800,000) due to increases in fuel prices and mandated diesel retrofits.

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 Vehicles ISF has experienced increases in the Services and Supplies object level primarily due to increases in fuel prices (\$500,000) and the California Air Resource Board (CARB) mandated diesel retrofits (\$300,000). The source of this funding is retained earnings(\$500k) & depreciation (\$300k).

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Financial Summary					
		Department / Fund	Department / Fund	Department / Fund	
Increase or (Decrease) in Appropriation for / Uses:	063 / 1900		/		
Salaries & Benefits	00	00	0	0	00
Services & Supplies	800,000 00	00	00	0	00
Other Charges	(300,000) 00	00	00	0	00
Fixed Assets	00	00	00	0	00
Other Financing Uses	00	00	00		00
Intrafund Transfers	00	00	00		00.
Reserve or Designation	00	00	00		00
Sources:		,		5 5	
Revenue	00	00	00		ت
Other Financing Sources	00	00	00		00 3
Intrafund Transfers	00	00	00	<u>)</u> မွှဲ မွှဲ ၂၂	00
Reserve or Designation	(500,000)	00	00		00
Effect on Contingency / RE	(500,000) 00	00	00)	00
Departmental Authorization	Auditor-Controlle	er CEO's Rei	commendation	Board of Supervisor's Act	tion
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Department Head Date	Budget Journal Entry and Related J Entry if applicable Approved as to Accounting Form.	Disapprove	Date	Disapproved Da	ate
Department Head Date	- Interest of the second of th	Transfer/Revision in Adated 8/3/93	ccordance with Board Policy	A A	n Itam
Suite	1 Jul Han	~ \ \M.		Agenda	a item
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Budget Journal Entry (On-Line)

Page # Posting Date

Audit Trail # je2239705

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Brian Duggan

Form Prepared By

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County of Santa Barbara, FIN

Phone #

Departmental Authorized Signature

Date

Posted By

Date

BJE 2007347

Budget Journal Entry #

Gov. Code Sec. 29125 & 29130

JE

2239452 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/Risk Management - Reduce the June 30, 2008 General Liability Estimated Liability for Unpaid Loss and Adjusting Expense (ULAE) (\$317,000).

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.

This budget revision request reduces the outstanding General LiabilityClaims by \$317,000 or from \$5,893,000 to \$5,576,000 at June 30, 2008. This change was approved by the Risk Management Evaluation Team (RMET) on June 4, 2008 and is based on calculations in the actuarial report dated April 10, 2008

Financial Summary				
Increase or (Decrease) in Appropriation for / Uses:	Department / Fund De 063 / 1912	partment / Fund /	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	00	00	00
Intrafund Transfers	00	00	00	00
Reserve or Designation	00	00	00	and the same of th
Sources:	047.000	1		
Revenue	317,000 00	00	00	- 00 R
Other Financing Sources	00	00	00	00 00 00 00 00 00 00 0
Intrafund Transfers	00	00	00	بن 00
Reserve or Designation	00	00	00	<u> </u>
Effect on Contingency / RE	317,000 00	00	00	00
Departmental Authorizatio	n Auditor-Controller	CEO's Re	ecommendation	Board of Supervisor's Action
Bright King Charles Department Head Date	Budget Journal Entry and Related Journ Entry <i>if applicable</i> Approved as to Accounting Form.	Disapprove	Callolo Date Accordance with Board Policy	Approved Disapproved Date
Department Head Date Department Head Date	Auditor-Controller	dated 8/3/93.	Executive Officer	Agenda Item Clerk of the Board of Supervisors

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2007347 Document # BJE Descr ID ⋖ ⋖ JE2239449 Audit Trail # 06/2008 06/2008 Bdgt. Period Project Posting Date Org Unit 317,000.00 | Form Totals Program 2120 2120 Page # **–** 317,000.00 Credit Amount 317,000.00 317,000.00 Actuarial Claims Liability Adjustment 07-08 Debit Amount Line Item Account 5909 0096 2530 2420 GL Account Department Descr ID Description 063 063 1912 1912 Fund ⋖

Phone # Office Signature Date

Date

Posted By

Form Prepared By

Anthony Sandoval

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County of Santa Barbara, FIN

Anthony Sandoval Form Prepared By

Phone #

Departmental Authorized Signature

Posted By

Date

BJE 2007348

Budget Journal Entry #

Gov. Code Sec. 29125 & 29130 JE

2239461

Related Journal Entry #

Revised 8/05

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".

and is based on calculations in the actuarial report dated April 10, 2008

Adjusting Expense (ULAE) (\$57,000). 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

General Services/Risk Management - Reduce the June 30, 2008 Medical Malpractice Estimated Liability for Unpaid Loss and

adjustments to General Fund Contingency: explain why no other alternative funding source is available. This budget revision request reduces the outstanding Medical Malpractice claims liability by \$57,000 or from \$1,170,000 to \$1,113,000 at June 30, 2008. This change was approved by the Risk Management Evaluation Team (RMET) on June 4, 2008.

inancial Summary					
Increase or (Decrease) in	Department / Fund De	epartment / Fund /	Department / Fund /	Departme /	nt / Fund
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Services & Supplies	00	00	00	44444	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	57,000 00	00	00		00
Other Financing Sources	00	00	00		00
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Batch ID: 000-099-6616

2007348 Document # BJE Descr ID ⋖ ⋖ JE2239461 Audit Trail# 06/2008 Bdgt. Period 06/2008 Project Posting Date Org Unit 57,000.00 | Form Totals Program 2100 2100 Page # <u>,</u> 57,000.00 Credit Amount 57,000.00 57,000.00 Debit Amount Actuarial Claims Liability Adjustment Line Item Account 5909 0096 GL Account Department Descr ID Description 063 063 1910 1910 Fund ⋖

County of Santa Barbara, FIN

Form Prepared By

Anthony Sandoval

Date

Posted By

Departmental Authorized Signature

Phone #

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County of Santa Barbara, FIN

Anthony Sandoval Form Prepared By

Posted By

ωρ Departmental Authorized Signature

Phone #

BJE 2007349

Budget Journal Entry #

Gov. Code Sec. 20125 & 20130

JE 2239480

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/Risk Management - Reduce the June 30 , 2008 Workers' Compensation Estimated Liability for Unpaid Loss and Adjusting Expense (ULAE) (\$2,739,000).

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.

This budget revision request increases the outstanding Workers' Compensation Claims liability by \$2,739,000 or from \$26,820,000 to \$29,559,000 at June 30, 2008. This change was approved by the Risk Management Evaluation Team (RMET) on June 4, 2008 and is based on calculations in the actuarial report dated April 10, 2008.

Financial Summary				
Increase or (Decrease) in Appropriation for / Uses:	Department / Fund 063 / 1911	Department / Fund /	Department / Fund /	Department / Fund /
Salaries & Benefits	00	00	00	00
Services & Supplies	2,739,000 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	(2,739,000) 00	00	00	00
Departmental Authorizatio	n Auditor-Cont	roller CEO's Re	ecommendation	Board of Supervisor's Action
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Batch ID: 000-099-6998

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County of Santa Barbara, FIN

Form Prepared By

Anthony Sandoval

Date

Posted By

Lepartmental Authorized Signature

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County of Santa Barbara, FIN

Anthony Sandoval Form Prepared By

رمر Departmental Authorized Signature

Phone #

Posted By

BJE

2007351

Budget Journal Entry #

Gov. Code Sec. 29125 & 29130

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".

JE 2239563

Related Journal Entry #

Public Health Department: Record a reduction (\$143,092) of SB90 Animal Services revenue and substitute previously designated SB90 claim payments to cover the shortfall.

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 releases designation to cover unanticipated revenue shortfall (\$143,092) due to changes in the State's SB90 claim and payment process.

The FY 2007-2008 Animal Services revenue budget included the SB90 Animal Adoption claim payment in the amount of \$143,092. The State took steps to delay payments, eliminate payments for Estimated claims, and failed to appropriate money for FY 2007-2008 claims. Therefore, Animal Services will not be receiving the \$143,092 revenue estimate. To keep the Animal Services budget whole, previously designated SB90 funds will be used to offset this shortfall.

Financial Summary									
Increase or (Decrease) in Appropriation for / Uses:	Department / Fund 041 / 0001	Department		Department / Fund		Depart	ment /	/ Fund	
Salaries & Benefits	00		00	. (00			(00
Services & Supplies	00		00		00		~~~	(00
Other Charges	00		00		00			(00
Fixed Assets	00	2000-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1	00		00			(00
Other Financing Uses	00	143	,092 00		00			(00_
Intrafund Transfers	00		00		00			(00
Reserve or Designation	- 00	<u> </u>	00		00				00
Sources: Revenue	(143,092) 00		00	(00			5 m (00
Other Financing Sources	143,092 00		00	(00	apriles	CONTRACTOR	eneral.	7.4
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Department Head Date	Accounting Form.	6.12.08		n Accordance with Board Policy			-		la Item
Department Head Date	Auditor-	Controller	County	Executive Officer	Cle	erk of the Bo	ard of	Supervis	sors

County of Santa Barbara, FIN Nick Liguori Budget Journal Entry (On-Line) Descr ID Description 0042 0001 0001 0042 Fund ϖ \triangleright To Record Previously Designated SB90 Revenue Unrealized Animal Services SB90 Revenue FY 07/08 GL Department Account Form Prepared By 041 041 941 041 2420 2430 2420 2530 9743 7901 4272 5911 Line Item Account Phone # Debit Amount 286,184.00 143,092.00 143,092.00 ζ Departmental Authorized Signature Credit Amount 286, 184.00 Form Totals 143,092.00 143,092.00 Page # 0100 Program 0100 0100 0100 Org Unit Date 6/6/2008 Posting Date Project 06/2008 06/2008 06/2008 06/2008 Bdgt. Period Audit Trail# Posted By Descr ID \supset ϖ \triangleright ϖ Batch ID: 000-099-7075 2007351 Document # BJE Date

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BJE 2007352

Budget Journal Entry #

Gov. Code Sec. 29125 & 29130

County of Santa Barbara, FIN

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".

JE

Related Journal Entry #

Revised 8/05

CEO/Human Resources: This revision designates \$98,000 from salary savings to complete the funding of Phase I of the implementation of a Human Resource Information System (HRIS).

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 County currently lacks a centralized automated system for tracking and reporting workforce data critical to sound decision making. CEO/HR is in the process of implementing an HRIS which will provide a comprehensive approach to managing workforce data and result in the increased use of technology to eliminate duplicative processes and create greater workforce management efficiency. CEO/HR had several vacancies and some unpaid leaves over the course of FY07-08, which resulted in lower than anticipated salary expenses. CEO/HR requests that these savings be designated for the purpose of implementing this countywide information system. This revision requests no additional funding nor is it a request to increase the value of contract.

Financial Summary	1000				
Increase or (Decrease) in Appropriation for / Uses:	Department / Fund 064 / 0001	Department / Fund /	Department / Fund /	Department	t / Fund
Salaries & Benefits	(98,000) 00	00	00	WA WARA - MAI - MA	00
Services & Supplies	00	00	00	***************************************	00
Other Charges	00	00	00	Manager of the control of the contro	00
Fixed Assets	00	00	00	AND PROPERTY OF THE PROPERTY O	00
Other Financing Uses	00	00	00	Warrante	00
Intrafund Transfers	00	00	00	NAME OF THE OWNER, WAS ASSESSED.	00
Reserve or Designation	98,000 00	00	00		00
Sources:	00	00	00	2008	<u> </u>
Other Financing Sources	00	00	00	<u> </u>	00
Intrafund Transfers	00	00	00		00 00 00
Reserve or Designation	00	00	00	2 -0	00
Effect on Contingency / RE	00_	00_	00	<u> </u>	
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2007353

Budget Journal Entry #

Gov. Code Sec. 29125 & 29130

County of Santa Barbara, FIN

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".

JE

Related Journal Entry #

Revised 8/05

CEO/Human Resources: This revision designates 5.74.5000 Professional and Special Services to carry approved funding forward for Board Contract BC08115, which is a multi-year contract with Mercer Inc. for the provision of consulting and actuarial services related to various County retirement and retiree health benefit issues.

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 Board of Supervisors approved Board Contract BC08115 with Mercer Inc and simultaneously approved the release of \$100,000 of General Fund Contingency to cover the total cost of the contract. This is a multi-year contract and the intent is to carry unspent funds forward each year of the contract until the contract either reaches the not-to-exceed amount of \$100,000 or the contract reaches its expiration date.

Financial Summar	у					
Increase or (Decrease) in Appropriation for / Uses:	Department / Fund	Departmen	nt / Fund	Department / Fund /	De	partment / Fund /
Salaries & Benefits		00	00	0	0	00
Services & Supplies	(74,500)	00	00	0	0	00
Other Charges		00	00	00	0	00
Fixed Assets		00	00	00	0	00
Other Financing Uses		00	00	00		00
Intrafund Transfers		00	00	00	<u> </u>	7000 JU
Reserve or Designation	74,500	00_	00	00		≦
Sources:	·				C()	Manufacture 16 P
Revenue		00	00	00	3	00::
Other Financing Sources		00	00	00)	00
Intrafund Transfers		00	00	00	<u> </u>	3; 00g
Reserve or Designation		00	00	00	<u> </u>	00
Effect on Contingency / RE		00	00	00	<u> </u>	00
Departmental Authoriza	tion Aud	litor-Controller	CEO's Re	commendation	Board of S	Supervisor's Action
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Department Head Date Department Head Date	_ Carl	Jug	dated 8/3/93. Settle Y, CK County E	nistians for executive Officer	Clerk of th	Agenda Item

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BJE 2007355

Budget Journal Entry #

JE

Related Journal Entry #

Gov. Code Sec. 29125 & 29130

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: Information Technology Services ISF to recognize refund revenue (\$196,000) and appropriate. 195,830

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 Information Technology Services ISF has received a Microsoft settlement refund in the amount of \$196,000. This budget revision will appropriate to the various object levels where it is needed, including Services and Supplies in the amount of \$120,000 for Cognos software which will assist with the data for decisions project, Other Charges in the amount of \$6,000 and fixed assets in the amount of \$70,000 for hardware in support of Microsoft products. 119830

Financial Summary					
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Increase or (Decrease) in Appropriation for / Uses:	063 / 1915 /		/		***************************************
Salaries & Benefits	00	00_	00		00
Services & Supplies	119,830 00	00_	00		00
Other Charges	6,000 00	00	00	_	00
Fixed Assets	70,000 00	00	00		00
Other Financing Uses	00	00	00		00
Intrafund Transfers	00	00	00		00
Reserve or Designation	00 .	00	00		00
Sources:					
Revenue	195,830 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	8.3	1 00:
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Department Head Date	Auditor-Controller	County Ex	ecutive Officer	Clerk of the Board o	f Supervisors

Budget Journal Entry (On-Line)

Batch ID: 000-099-8380 2007355 Document # BJE Audit Trail# Posting Date Page # o T

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County of Santa Barbara, FIN

Form Prepared By

Brian Duggan

Date

Posted By

Departmental Authorized Signature

BJE

2007357

Budget Journal Entry #

Gov. Code Sec. 29125 & 29130

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".

JE

Related Journal Entry #

County Counsel: Recognize \$206,000 in unanticipated revenue from Risk Management and appropriate for Salaries and Benefits expenditures which are estimated to end the year higher then the Ajusted budget.

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 recognizes that County Counsel will be overbudget on their salaries for FY07-08 by approximately \$206,000 per the Financial Status Estimated Annual report. For FY 07-08, County Counsel's salary savings is 2% and vacancies in the office have been low. The County Counsel retired in January 2008 and had a vacation payout of \$39,000; unanticipated additional costs for the Interim County Counsel will be \$18,000 for contractor paid leave; three attorneys will be retiring in June 2008 and their vacation payout will be \$43,000. County Counsel would like to use \$206,000 of unanticipated revenue to cover the deficit in the Salaries and Benefits object level.

Financial Summary					
Increase or (Decrease) in	Department / Fund 013 0001	Department / Fund /	Department / Fund /	Depa	rtment / Fund
Appropriation for / Uses:			1	***************************************	1
Salaries & Benefits	206,000 00	00	00_		00
Services & Supplies	00	00	00		00
Other Charges	00	00	00	form	00
Fixed Assets	00	00	00		00
Other Financing Uses	00	00	00		00
Intrafund Transfers	00	00	00	<u> </u>	00
Reserve or Designation	00	00	00	, popular	00
Sources:					177 317
Revenue	206,000 00	00	00		00_
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Effect on Contingency / RE	00	00	00		00
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County of Santa Barbara, FIN

Form Prepared By

Karen Libby

Date

Posted By

Departmental Authorized Signature

Phone #

BJE 2007358

Budget Journal Entry #

Gov. Code Sec. 29125 & 29130

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".

JE

Related Journal Entry #

Fire: Increase Fire District Capital Designation by \$1,200,000 as a result of unanticipated State and incident revenues in FY 07/08.

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 request provides appropriations to designate \$1,200,000 in the Fire District Capital Designation. The increased designations are the result of revenues associated with the State fire protection contract and unanticipated revenues associated with fire incident billings.

Financial Summary						
Increase or (Decrease) in Appropriation for / Uses:	Department / Fund 031 / 2280	Department	t / Fund	Department / Fund /	Departm /	nent / Fund
Salaries & Benefits	00		00	c	00	00
Services & Supplies	00		00	0	00	00
Other Charges	00		00	0	00	00
Fixed Assets	00		00	0	00	00
Other Financing Uses	00		00_	0	00	00
Intrafund Transfers	00		00	0	0	00
Reserve or Designation	1,200,000 00		00	0	10	00
Sources:						
Revenue	00		00_	0	00	00
Other Financing Sources	00		00	0	<u>10</u>	<u> </u>
Intrafund Transfers	00		00	0		
Reserve or Designation	1,200,000 00		00	0	0	= 00
Effect on Contingency / RE	- 00		00		<u> </u>	<u> </u>
Departmental Authorizatio	n Auditor-Cor	itroller	CEO's Re	ecommendation	Board of Super	visor's Action
Department Head Date	Budget Journal Entry and Re Entry if applicable Approved Accounting Form.		Approve Disapprove	Date Accordance with Board Policy	Approved Disapproved	Date
Department Head Date	- Sheotellat	6.12.08	dated 8/3/93.	Accordance with Board Policy	!	Agenda Item
Department Head Date	Auditor-Cont	roller	County	Executive Officer	Clerk of the Board	d of Supervisors

Budget Journal Entry (On-Line)

6/30/2008 Posting Date Page # 7 of

Document # BJE

Audit Trail #

Batch ID: 000-099-8468

2007358

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Bdgt. Period	06/2008	06/2008												
Project													and describe the second section of the second secon	
Org Unit	2000	7000		and Assessed Facility of Miles And										
Program	7777	7777								Form Totals				
Credit Amount		1,200,000.00								1,200,000.00				
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Line Item Account	9799	9739										Increase capital designation		
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Diane Sauer

Form Prepared By

Departmental Authorized Signature

Date

County of Santa Barbara, FIN

BJE 2007359

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".

Alcohol, Drug & Mental Health Services: Recognizes and designates unanticipated revenues from fines and fees collected by courts on ADMHS' behalf of \$6200 in Fund 1082

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 recognizes and designates revenue of \$6,200 from fines and fees collected by courts on ADMHS' behalf. The \$6,200 represents Substance Abuse and Prevention Treatment funding allocated to Drug Education H&S 111372.7 (Fund 1082).

Increase or (Decrease) in Appropriation for / Uses:	Department / Fund 043 / 0044	Department / Fund	Department / Fund /	Departme /	ent / 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	00	00		00
Intrafund Transfers	00	00	00	(3)	00
Reserve or Designation	6,200 00	00	00	Layer	00
Sources:				Culi	11.7
Revenue	6,200 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
Departmental Authorizat	ion Auditor-Cor	ntroller CEO's F	Recommendation	Board of Supervi	sor's Actio
Pur less	1. 9/16/08	Approve	0 10 000	Approved	
Department Head Date	Budget Journal Entry and R Entry if applicable Approve Accounting Form.	d as to Disapprove	Date Accordance with Board Policy	Disapproved	Date
Department Head Date		dated 8/3/93.	II Accordance with board Folicy		Agenda

Batch ID: 000-099-8649 2007359 Document # BJE Descr ID Posted By ⋖ ⋖ Audit Trail # 06/2008 06/2008 Bdgt. Period Project Posting Date 6/30/2008 ુ બાહ્યુ Org Unit 6100 6100 6100 6,200.00 | Form Totals Program 6100 Page# **,** Departmental Authorized Signature 6,200.00 Credit Amount Fund 1082 Trans & Desig Budget Period 200806 6,200.00 6,200.00 Debit Amount Budget Journal Entry (On-Line) Phone # Line Item Account 5909 9784 2530 GL Account 2420 County of Santa Barbara, FIN Form Prepared By Department Descr ID Description 043 043 Robert Cochran 0044 0044 Fund ⋖

Date

BJE

2007362

Budget 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".

2239807 JE

Related Journal Entry #

Agricultural Commissioner: Transfer \$13,000 from Services and Supplies, Computers and Software to Designations to cover cost the future replacement cost of computers for the department.

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.

Transfer \$13,000 from computers/software (LI 7455) to designations - various (LI 9799) for the future replacement cost of new computers for the department. The department will be replacing all the computers in the department at the same time rather than replacing one-third of them each year on a rotational basis. This will streamline the system for configuring, monitoring and tracking computers and simplify the troubleshooting process realated to computer issues. This solution is possible due to the size of the department and the limited number of computers.

Financial Summary Department / Fund Department / Fund Department / Fund Department / Fund 051 / 0001 Increase or (Decrease) in Appropriation for / Uses: 00 00 Salaries & Benefits 00 00 $(13,000) \mid 00$ 00 Services & Supplies 00 00 Other Charges 00 00 00 00 Fixed Assets 00 00 00 Other Financing Uses 00 00 00 00 Intrafund Transfers 00 00 00 00 13,000 Reserve or Designation 00 00 00 Sources: 00 Revenue 00 00 00 Other Financing Sources 00 00 00 Intrafund Transfers 00 00 00 00 00 Reserve or Designation 00 00 00 Effect on Contingency / RE 00 00 00 Board of Supervisor's Action Departmental Authorization Auditor-Controller CEO's Recommendation Approve Approved Budget Journal Entry and Related Journal Disapproved Date Disapprove

Transfer/Revision in Accordance with Board

dated 8/3/93.

Entry if applicable Approved as to

Accounting Form

Date

Date

Department Head

Department Head

Agenda Item

Clerk of the Board of Supervisors

1 of 1	Budget Journal Entry (On-Line)	urnal E	≣ntry (C	On-Line)	Page #	#	Posting Date	Audit Trail#		Document # BJE
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Prepared By Phone # Departmental Authorized Signature Date Posted By		ate funds	for future	computer purchases						
Phone # Departmental Authorized Signature Date Posted By	Elena Morelos				1. 100 m. 1) (c. 10012	8	1/2/2003			
	Form Pr	repared By		Phone #	Departmental Authorized Signature	I	Date	Pos	ted By	Date

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Fund Department A	GL Account	Line Item Account	Debit Amount	Credit Amount	Program	Ora Unit	Project	Activity	Area	Depositor	Descr ID
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A Designate f	funds 1	for future co	Designate funds for future computer purchases								
Elena Morelos		35	3600	1,000 m. J. M. W.		6/11/2					
Form Prepared By	d By		Phone #	Departmental Authorized Signature		Date	1		Posted By		Date
County of Canta Barbara	EIN			Construction of the constr							

BJE 2007365

Budget Journal Entry #

Gov. Code Sec. 29125 & 29130

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".

2239839

Related Journal Entry #

General Services/Risk Management - Increase FY-70/08-Fund 1911 Workers' Compensation Salaries & Benefits (\$80,000).

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.

- 1) \$40,000 is for the annual required contribution (ARC) and net Other Post Employment Benefits (OPEB) obligation which occurred as a result of Santa Barbara County Employee Benefits System (SBCERS) not administering their OPEB plan through a formal trust or equivalent arrangement. The County is required to implement GASB Statement 45 (Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions) in the 07/08 fiscal year. The County has determined that it is required to implement this statement as an agent plan. Our external auditor, Brown Armstrong has concurred in this assessment. Implementation as an agent plan requires proprietary funds to book their allocation of the County's annual required contribution and net OPEB obligation. The Workers' Compensation Fund ARC and net-OPEB obligation is based on salary related account expenditures that were incurred during the first three quarters of the fiscal year as calculated by the Auditor-Controller.
- 2) \$40,000 is for the salary and employee benefits costs for a claims assistant position that was budgeted as a vacancy but was temporarily filled, the position is now vacant again.

	Department / Fund Departmen	t / Fund	Department / Fund	Departmer	nt / Fund
Increase or (Decrease) in Appropriation for / Uses:	063 / 1911 /				
Salaries & Benefits	80,000 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	00	00		00
Intrafund Transfers	00	00	00		00
Reserve or Designation	00	00	00		00
Sources:	00	00	00		00
Other Financing Sources	00	00	00	6/)	00
Intrafund Transfers	00	00	00	City	00
Reserve or Designation	00	00_	00		00₹
Effect on Contingency / RE	(80,000) 00	00	00	7 f's	<u> 1 00 🗐</u>
Departmental Authorizat	ion Auditor-Controller	CEO's F	Recommendation	Board of Supervi	sor's Action
Preside (Koyer) Gr Defartment Head Date	Budget Journal Entry and Related Journal Entry if applicable Approved as to Accounting Form.	Approve Disapprove	Date n Accordance with Board Polity	Approved Disapproved	Date
Department Head Date	Julitagn	dated 8/3/93.			Agenda Item
Department Head Date	/ Auditor-Controller/	County	y Executive Officer	Clerk of the Board	of Supervisors

Gov. Code Sec. 29125 & 29130

BJE 2007365

Budget Journal Entry #

2239839

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/Risk Management - Increase FY70/08 Fund 1911 Workers' Compensation Salaries & Benefits (\$80k).

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.

- 1) \$40,000 is for the required contribution (ARC) and net OPEB obligation which occurred as a result of SBCERS not administering their OPEB plan through a formal trust or equivalent arrangement. The County is required to implement GASB Statement 45 (Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions) in the 07/08 fiscal year. The County has determined that it is required to implement this statement as an agent plan. Our external auditor, Brown Armstrong has concurred in this assessment. Implementation as an agent plan requires proprietary funds to book their allocation of the County's annual required contribution (ARC) and net OPEB obligation. The Workers' Compensation Fund ARC and net-OPEB obligation is based on salary related account expenditures that were incurred during the first three quarters of the fiscal year as calculated by the Auditor-Controller.
- 2) \$40,000 is for the salary and employee benefits cost for a claims assistant position that was moved to the workers' compensation fund however originally budgeted in general liability fund 1912.

Financial Summary					
Increase or (Decrease) in Appropriation for / Uses:	Department / Fund 063 / 1911	Department / Fund /	Department / Fund /	Departmer /	nt / Fund
Salaries & Benefits	80,000 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	00	00		00
Intrafund Transfers	00	00	00		00
Reserve or Designation	00	00	00		00
Sources:					
Revenue	00	00	00	200	00
Other Financing Sources	00	00	00	<u> </u>	00
Intrafund Transfers	00	00	00	- og od utkrive gregoriske	00
Reserve or Designation	00	00	00	<u>မ</u> ယ 	00
Effect on Contingency / RE	(80,000) 00	00	00		00
Departmental Authorization	on Auditor-Conti	roller CEO's R	ecommendation	Board of Supervi	sor's Action
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Department Head Date	Budget Journal Entry and Rela Entry if applicable Approved a Accounting Form.	as to Disapprove Transfer/Revision in	Date Accordance with Board Policy	Disapproved	Date
Department Head Date	- _ Mwhiil Som	dated 8/3/93.			Agenda Item
Department Head Date	Auditor-Contro	iller ' 6 County	Executive Officer	Clerk of the Board	of Supervisors

Budget Journal Entry (On-Line)

Batch ID: 000-099-8833

Posting Date Page # J

JE2239839 Audit Trail #

2007365 Document # BJE

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Robin Wilkins

Form Prepared By

イン Departmental Authorized Signature

Date

Posted By

Date

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County of Santa Barbara, FIN

Form Prepared By

Brian Duggan

.4~ Departmental Authorized Signature

Date

Posted By

Date

BJE 2007366

Budget 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".

2239850 JE

Related Journal Entry #

Parks: Appropriate \$2,000 from CSA 5 designated fund balance to cover additional utilities costs for FY 2007-08.

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 will appropriate \$2,000 from CSA 5 designated fund balance to the utilities account within CSA 5 (Fund 2140) to cover additional utilities costs (water and electricity charges) anticipated through fiscal year-end.

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Increase or (Decrease) in Appropriation for / Uses:	Department / Fund 052 / 2140	Department / Fund /	Department / Fund /	Department / Fund /
Salaries & Benefits	00_	00	00	<u> </u>
Services & Supplies	2,000 00	00	00	2 00
Other Charges	00	00	00	00
Fixed Assets	00	00	00	00 00
Other Financing Uses	00	00	00	ê <u> </u>
Intrafund Transfers	00	00	00	5 79 00
Reserve or Designation	00	00	00	30 00
Sources:				
Revenue	00	00	00	00
Other Financing Sources	00	00	00	00
Intrafund Transfers	00_	00	00	00
Reserve or Designation	2,000 00		00	200
Effect on Contingency / RE	- 00	00	00_	00_

Effect on Contingency / RE	- 00	00	0	0	00
Departmental Authorization	Auditor-Controller	CEO's Reco	ommendation	Board of Supervis	or's Action
Department Head Date	Budget Journal Entry and Related Journal Entry if applicable Approved as to Accounting Form.	1	Date Date Ordance with Board Pokey	Approved C.	Date
Department Head Date		dated 8/3/93.	,		Agenda Item

Department Head

Date

Clerk of the Board of Supervisors

Budget Journal Entry (On-Line)

Batch ID: 000-099-8919 Document # BJE Audit Trail # Posting Date Page # **J**o

JE 2239850

2007366

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Program	0702	0702								Form Totals		W 100 100 100 100 100 100 100 100 100 10		
Credit Amount		2,000.00								2,000.00				
Debit Amount	2,000.00									2,000.00		Rel. desig to fund addt'l utilities costs in CSA 5		
Line Item Account	6626	09//										addt'l uti		
GL Account	2420											to fund		
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Fund	2140	2140			And the state of t						_ ا⊆	A		

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Departmental Authorized Signature

16 20 6/16/08

Posted By

Date

Form Prepared By

Mike Gibson

County of Santa Barbara, FIN

BJE 2007370

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".

Alcohol, Drug & Mental Health Services: This revision releases \$463,500 In designation for Substance Abuse Crime Prevention Act and reduces budgeted revenues From the state for FY0708

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.

To reflect the use of reserve designation to backfill reduction in SACPA (Prop 36) allocation from the State.

Increase or (Decrease) in	Department / Fund 043 / 0047	Department / Fund /	Department / Fund /	Department /	Fund
Appropriation for / Uses:					,
Salaries & Benefits	00	. 00	00		0
Services & Supplies	00	00	00	<u> </u>	(
Other Charges	00	00	00		
Fixed Assets	- 00	- 00	00		(
Other Financing Uses	00	00	00	'	. (
Intrafund Transfers	00	00	00		
Reserve or Designation	- 00	00	00	(5)	
Sources:					
Revenue	(463,500) 00	00	00	- 1	
Other Financing Sources	00	00	00		
Intrafund Transfers	00	- 00	00		
Reserve or Designation	463,500 00	00	00	***************************************	
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Departmental Authorizat	tion Auditor-Conti	roller CEO's F	Recommendation	Board of Supervisor	's Ac
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dated 8/3/93.

Auditor-Controller

Department Head

Department Head

Date

Date

Clerk of the Board of Supervisors

Agenda Item

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Audit Trail # 6/30/2008 Posting Date Page # **1** of

Document # BJE

Batch ID: 000-099-9060

2007370

Descr ID	A	4											
Bdgt. Period Do	06/2008	06/2008		!									
Project				•									
Org Unit	6100	6100							• • • • • • • • • • • • • • • • • • • •				
Program	6240	6240								Form Totals			
Credit Amount	463,500.00									463,500.00			economismos
Debit Amount		463,500.00								463,500.00	reserve designation to offset reduction in SACPA		
Line Item Account	3982	9752									on to offse		
GL Account	2430	2420							Annual Control		esignatic		
Department	043	043								Description	eserve de		
Fund	0047	0047								Descr ID [

Form Prepared By Robert Cochran

Posted By

Date

BJE 2007376

Budget Journal Entry #

Gov. Code Sec. 29125 & 29130

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".

JE 09870780

Related Journal Entry #

Department of Social Services: Increase reserve by \$50,000 from \$384,658 to \$434,658 for July 1, 2008 Cash Assistance Payments.

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.

At the end of June 2008, the Department of Social Services anticipates processing electronic benefit transfers and warrants in the amount of \$434,658 to eligible clients. This aid is required to be available to clients on the first day of the following month. Governmental Accounting requires that all prepaid expenditures be reserved at the end of the Fiscal Year. The source to fund the reserve is excess appropriation in fund 0055, line item 7811 "Cash Assistance Payments".

	Department / Fund	Department / Fund	Department / Fund	Department /	Fund
Increase or (Decrease) in Appropriation for / Uses:	044 / 0055		/		
Salaries & Benefits	00	00	00	79	00
Services & Supplies	- 00	00	00	er home st	00
Other Charges	(50,000) 00	00	00	***	00
Fixed Assets	00	00	00	(b) (c) (c) (d) (d) (d) (d) (d) (d) (d) (d) (d) (d	00
Other Financing Uses	00	00	00		00
Intrafund Transfers	00	00	00		00
Reserve or Designation	50,000 00	00	00	9	00
Sources:					
Revenue	00	. 00	00		00
Other Financing Sources	00	00	00		00
Intrafund Transfers	00	00	00	A contract of the contract of	00
Reserve or Designation	00	00	00	January (Communication of the Communication of the	00
ffect on Contingency / RE	00	00	00		00
Departmental Authorizat	ion Auditor-Cor	ntroller CEO's R	ecommendation	Board of Superviso	r's Actio
1-2 de	-/	Approve	C 111 no/	Approved	
Department Head Date	Budget Journal Entry and R Entry if applicable Approve Accounting Form.	d as to Disapprove	6-16-08 Date	Disapproved	Date
Department Head Date		dated 8/3/93.	n Accordance with Board Policy	_	Agenda

Budget Journal Entry (On-Line)

Batch ID: 000-099-9432 Audit Trail #

Document # BJE

JE0970780

Posting Date 6/24/2008

Page# 1 of

2007376

Descr ID	m	В					Annual Committee of the							
Bdgt. Period	06/2008	06/2008												
Project														
Org Unit	5360	5360												+
Program	8003	8003								Form Totals				
Credit Amount		50,000.00								50,000.00		ıts		
Debit Amount	50,000.00									50,000.00		Increase reserve for Prepaid Cash Assist Payments		
Line Item Account	7811	9705										for Prepa		
GL Account	2530	2530					The state of the s					reserve t	т	
Department	044	044									Description	ncrease		
Fund	0055	0055									Descr ID	a =		

Form Prepared By Terrie Concellos

Date

Posted By

Departmental Authorized Signature

County of Santa Barbara, FIN

Descr ID Batch ID: 000-099-9439 $\boldsymbol{\omega}$ α 0970780 Document # JE Depositor BJE2007376 Area Audit Trail # Activity Project 6/24/2008 Posting Date 5360 Org Unit 5360 50,000.00 | Form Totals 8003 8003 Program Page # **,** of 50,000.00 Credit Amount Treasurer's Cash Type:

Receipts (R)

Warrants (W)

Elec Trf (E) Increase Reserve for Prepaid Cash Assist Payments 50,000.00 50,000.00 Debit Amount Journal Entry (On-Line) Line Item Account 9705 9705 2810 2000 Account Department Descr ID Description 044 044 0055 0055 Fund ത

County of Santa Barbara, FIN

Form Prepared By

Terrie Concellos

Departmental Authorized Signature

Posted By