

# **Attachment C**

## **ATTACHMENT C**

**Budget Journal Entry  
County Project No. 20033**

# Budget Revision Requests

Document Number: BJE - 0009337    Agenda Item:    Agenda Date: 10/10/2023    Approval: BOS 4/5    Has Board Letter: Yes

**Related Event:**

**Title:** Increase Appropriations and Revenue for Cachuma RV Site Renewal from Advance Construction Reserve

**Budget Action:** Increase Appropriations of \$7,000,000 in General Services Capital Outlay Fund for Capital Assets funded by an operating transfer from the General Fund.  
Increase appropriations of \$7,000,000 in General County Programs General Fund for Other Financing Uses funded by a release of Committed (line item 9819) Advance Construction Reserve fund balance

**Justification:** This Budget Revision increases both the Revenue and the Expenditures to fund the initial expenditures for the design and construction of the Cachuma Lake Recreation Area infrastructure funded from General County Programs Advance Construction fund balance.

These recommended Board actions are on the agenda to award a construction contract for the construction of the Cachuma Lake Recreational Vehicle (RV) Site Renewal, General Services Project No. 20033, Third Supervisorial District. A budget revision to transfer Advance Construction Funds into the project budget is needed to allow the work to begin on renovating the existing RV campground. The Advance Construction Funds will be reimbursed when Certificates of Participation (COPs) debt is issued and funding becomes available later in this fiscal year.

**Financial Summary**

<u>Fund</u>	<u>Department</u>	<u>Project</u>	<u>Object Level</u>	<u>Source Amount</u>	<u>Use Amount</u>
0030 - Capital Outlay	063 - General Services		40 - Other Financing Sources	7,000,000.00	0.00
0030 - Capital Outlay	063 - General Services		65 - Capital Assets	0.00	7,000,000.00
Fund: 0030 - Capital Outlay, Department: 063 - General Services Total:				<u>7,000,000.00</u>	<u>7,000,000.00</u>
0001 - General	990 - General County Programs		70 - Other Financing Uses	0.00	7,000,000.00
0001 - General	990 - General County Programs		93 - Changes to Committed	7,000,000.00	0.00
Fund: 0001 - General, Department: 990 - General County Programs Total:				<u>7,000,000.00</u>	<u>7,000,000.00</u>

**Signatures**

<u>Signed By</u>	<u>Approval Level</u>	<u>Department/Agency-Fund Group</u>	<u>Signed On</u>	<u>Valid</u>
Lynne Dible	Fund/Department	063-General Services Funds	9/25/2023 1:10:17 PM	Y
Steven Yee	CEO Analyst	All Depts-All Funds	9/27/2023 8:56:38 AM	Y
Dana Grossi	CEO Analyst	All Depts-All Funds	9/27/2023 11:40:58 AM	Y
Jeremy Pena	FACS	All Depts-All Funds	9/27/2023 3:40:31 PM	Y
Robert Geis	Chief Deputy Controller	All Depts-All Funds	9/27/2023 4:08:55 PM	Y
Paul Clementi	Budget Director	All Depts-All Funds	9/27/2023 5:01:38 PM	Y