

Exhibit A

Sheriff		Probation & ADMHS	
Revenue	-\$883,360	Revenue	-\$3,079,558
Expenditure		Expenditure	-\$959,106
Reserves & Designations		Reserves & Designations	
Salaries & Benefits Designation		Salaries & Benefits Designation	
Furlough Designation	-\$883,360	Furlough Designation	-\$507,430
Departmental Miscellaneous Designation		Departmental Miscellaneous Designation	
Strategic Reserve		Strategic Reserve	-\$1,613,022
District Attorney		Public Defender	
Revenue	-\$85,000	Revenue	-\$309,600
Expenditure	-\$85,000	Expenditure	-\$153,113
Reserves & Designations		Reserves & Designations	
Salaries & Benefits Designation		Salaries & Benefits Designation	-\$156,487
Furlough Designation		Furlough Designation	
Departmental Miscellaneous Designation		Departmental Miscellaneous Designation	
Strategic Reserve		Strategic Reserve	
Planning & Development		County Counsel	
Revenue	-\$660,000	Revenue	-\$238,203
Expenditure	-\$660,000	Expenditure	\$281,882
Reserves & Designations		Reserves & Designations	
Salaries & Benefits Designation		Salaries & Benefits Designation	-\$235,750
Furlough Designation		Furlough Designation	-\$154,335
Departmental Miscellaneous Designation		Departmental Miscellaneous Designation	-\$130,000
Strategic Reserve		Strategic Reserve	
Early Retirement (GF)		Early Retirement (Special Funds)	
Revenue		Revenue	
Expenditure	-\$327,987	Expenditure	-\$156,698
Reserves & Designations		Reserves & Designations	
Salaries & Benefits Designation	\$327,987	Salaries & Benefits Designation	\$156,698
Furlough Designation		Furlough Designation	
Departmental Miscellaneous Designation		Departmental Miscellaneous Designation	
Strategic Reserve		Strategic Reserve	
Clerk Recorder Assessor		General Services	
Revenue		Revenue	-\$240,000
Expenditure	\$1,087,539	Expenditure	
Reserves & Designations		Reserves & Designations	
Salaries & Benefits Designation		Salaries & Benefits Designation	
Furlough Designation	-\$290,000	Furlough Designation	-\$240,000
Departmental Miscellaneous Designation	\$290,000	Departmental Miscellaneous Designation	
Strategic Reserve	-\$1,087,539	Strategic Reserve	

Budget Revision Request

BJE 2007708

Budget Journal Entry #

Gov. Code Sec. 29125 & 29130

JE

Related Journal Entry #

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

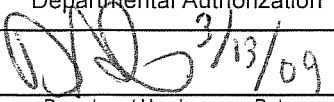

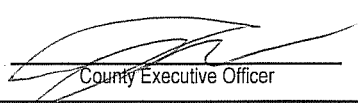
Sheriff: Adjust Prop 172 Revenue budget down by \$1.6 million per Auditor-Controller estimates and offset with increases in GAP & TEA fire revenues, SCAAP revenue and *furlough designation release.*

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.

Due to a significant drop in taxable sales throughout the State, the Proposition 172 Public Safety Sales Tax revenue projection has dropped from the Adopted Budget by \$1,590,183 for the Sheriff's Department. This budget revision request reduces the revenue budget and partially offsets it by releasing Sheriff Department Furlough Designation of \$883,360. The remaining shortfall in the Prop 172 revenue is offset by the recognition of unanticipated SCAAP revenue to be used for Custody operations totalling \$136,174 and the recognition of State and Federal disaster reimbursement revenue for the GAP and TEA fire incidents totalling \$343,560 and \$227,089, respectively. There is no net financial impact to the General Fund.

Financial Summary

Increase or (Decrease) in Appropriation for / Uses:	Department / Fund 032 / 0001	Department / Fund 032 / 0001	Department / Fund 032 / 0001	Department / Fund 032 / 0001
Salaries & Benefits	(1,590,183) 00	883,360 00	570,649 00	136,174 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	(1,590,183) 00	00	570,649 00	136,174 00
Other Financing Sources	00	00	00	00
Intrafund Transfers	00	00	00	00
Reserve or Designation	00	883,360 00	00	00
Effect on Contingency / RE	- 00	- 00	- 00	- 00

Departmental Authorization  Department Head Date 3/13/09	Auditor-Controller Budget Journal Entry and Related Journal Entry if applicable Approved as to Accounting Form.  Auditor-Controller	CEO's Recommendation <input checked="" type="checkbox"/> Approve <input type="checkbox"/> Disapprove Transfer/Revision in Accordance with Board Policy dated 8/3/93. 3/15/09  County Executive Officer	Board of Supervisor's Action <input type="checkbox"/> Approved <input type="checkbox"/> Disapproved Date Agenda Item Clerk of the Board of Supervisors
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2007 30

Budget Revision Request

BJE 2007714

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"

Probation & ADMHS: Unrealize a combined \$3,079,558 of FY 2008-09 Medi-Cal, Juvenile Probation and Camps Funding (JPCF), Prop 172 and Federal Title IV-E revenue. This reduction will be offset by a \$959,106 reduction to appropriations and a \$1.6 million transfer of Strategic Reserve that has been earmarked for MISC/Medi-Cal liability.

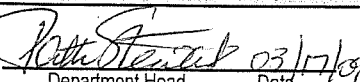
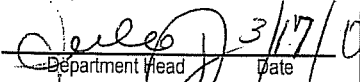


Justification: For all changes: explain what the change is for and why it is needed. Attach additional justification, board Letters or spreadsheet, if appropriate. When moving Appropriation: explain why it's available. When Revenue is adjusted: explain the reason for the increase or decrease. For adjustments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

This budget revision unrealizes: \$1,613,022 of Medi-Cal that would have been transferred from ADMHS to Probation for the Children's System of Care (CSOC) and Counseling & Education Centers (CEC) programs due to the uncertainty of the funds being able to be claimed in those programs; \$401,119 of JPCF due to reductions included in the revised State Budget adopted in February 2009; \$770,856 of Prop 172 "Public Safety Sales Tax" due to a statewide reduction in sales tax collections; and \$294,561 of Federal Title IV-E due to changes in regulations which eliminated the ability to provide IV-E eligible services while minors are in a Probation Department secure detention facility. The total reduction to FY 2008-09 Probation Department revenue is \$3,079,558. This reduction will be offset by an \$800,000 reduction to Salary and Benefit appropriations, a \$159,106 reduction to Services and Supplies appropriations and a \$507,430 release of LI 9749, Designated S&B Reductions. The remaining budgetary shortfall is \$1.6 million from the ADMHS billing will be backfilled by Strategic Reserve as the program will be eliminated but savings at this point in the Fiscal Year will be insufficient to make-up the loss of revenue.

Financial Summary

Increase or (Decrease) in Appropriation for / Uses:	Department / Fund 022 / 0001	Department / Fund 043 / 0044	Department / Fund 022 / 0001	Department / Fund /
Salaries & Benefits	(1,307,430) 00	00	507,430 00	00
Services & Supplies	(159,106) 00	00	00	00
Other Charges	00	00	00	00
Fixed Assets	00	00	00	00
Other Financing Uses	00	(1,613,022) 00	00	00
Intrafund Transfers	00	00	00	00
Reserve or Designation	00	00	00	00
Sources:				
Revenue	(1,466,536) 00	(1,613,022) 00	00	00
Other Financing Sources	(1,613,022) 00	00	00	00
Intrafund Transfers	00	00	00	00
Reserve or Designation	1,613,022 00	00	507,430 00	00
Effect on Contingency / RE	- 00	- 00	- 00	 00

2009 APR 18 PM 12 25
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 AUDITOR CONTROLLER

Departmental Authorization  Department Head Date 03/17/09  Department Head Date 3/17/09 Department Head Date	Auditor-Controller Budget Journal Entry and Related Journal Entry if applicable Approved as to Accounting Form.  Auditor-Controller	CEO's Recommendation <input checked="" type="checkbox"/> Approve <input type="checkbox"/> Disapprove Date 3/16/09 Transfer/Revision in Accordance with Board Policy dated 8/3/93.  County Executive Officer	Board of Supervisor's Action <input type="checkbox"/> Approved <input type="checkbox"/> Disapproved Date Agenda Item Clerk of the Board of Supervisors
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Budget Journal Entry (On-Line)

Batch ID: 000-107-8710

Document # BJE
2007714

Page # 1 of 2
Posting Date
Audit Trail #

Fund	Department	GL Account	Line Item Account	Debit Amount	Credit Amount	Program	Org Unit	Project	Bdgt. Period	Descr ID
0001	022	2430	4330		770,856.00	4100			06/2009	A
0001	022	2430	4385		294,561.00	3100			06/2009	A
0001	022	2430	4557		401,119.00	2200			06/2009	A
0001	022	2430	5911		1,115,409.00	3600			06/2009	A
0001	022	2430	5911		497,613.00	3500			06/2009	A
0001	022	2420	9749	507,430.00		4100			06/2009	A
0001	022	2420	9740	1,115,409.00		3600			06/2009	A
0001	022	2420	9740	497,613.00		3500			06/2009	A
0001	022	2530	6400	164,000.00		3100			06/2009	A
0001	022	2530	6400	105,000.00		3600			06/2009	A
0001	022	2530	6400	116,000.00		4100			06/2009	A
0001	022	2530	6400	134,000.00		4125			06/2009	A
0001	022	2530	6400	140,000.00		4200			06/2009	A
0001	022	2530	6400	141,000.00		4500			06/2009	A
0001	022	2530	7460	159,106.00		3100			06/2009	A
0044	043	2530	7901	1,613,022.00		5551	5100		06/2009	B
				5,200,010.00	5,200,010.00	Form Totals				

Descr ID	Description	Debit Amount	Credit Amount
A	Adjust to FY2008-09 YE Estimated Actual		
B	Reduce source and use for CSOC and CEC Probation		

M. J. Hagan 3/18/09

Damon Fletcher
Form Prepared By
Departmental Authorized Signature
Date 3-18-09
Phone #
Posted By
Date

Budget Revision Request

BJE 2007707

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".

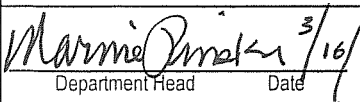


DISTRICT ATTORNEY:
Reduce revenue by \$85,000 offset by reductions in the Services and Supplies expenditure appropriations.

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 District Attorney's Office has restricted expenses in the operating accounts in response to the decline in estimated departmental revenues. General office expenses have been reduced by \$18,000. Vendor services to enhance the functionality of the automated case management have been deferred (\$19,000), the replacement of pcs and monitors scheduled on an annual cycle (20%/year) has been restructured (\$15,000) and the budget for Deputy District Attorney training has been reduced by \$33,000 with nearly all training cancelled. This \$85,000 in expenditures will partially offset revenue shortfalls due to a reduction in the State COPS allocation (-\$15,000), the recurring failure of the State to provide SB90 reimbursement for mandated services (-\$29,900) and the downturn in revenues estimated for civil penalties (-\$40,100).

Financial Summary

Increase or (Decrease) in Appropriation for / Uses:	Department / Fund 021 / 0001	Department / Fund /	Department / Fund /	Department / Fund /
Salaries & Benefits	00	00	00	00
Services & Supplies	(85,000) 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	(85,000) 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 Authorization	Auditor-Controller	CEO's Recommendation	Board of Supervisor's Action
 Department Head Date <u>3/16/09</u>	Budget Journal Entry and Related Journal Entry if applicable Approved as to Accounting Form.  Auditor-Controller Date <u>3/16/09</u>	<input checked="" type="checkbox"/> Approve <input type="checkbox"/> Disapprove Date <u>3/17/09</u> Transfer/Revision in Accordance with Board Policy dated 8/1/93.  County Executive Officer	<input type="checkbox"/> Approved <input type="checkbox"/> Disapproved Date _____ Agenda Item _____ Clerk of the Board of Supervisors

70130

Budget Journal Entry (On-Line)

Batch ID 000-107-7335

Document # BJE

2007707

Page #

1 of 1

Posting Date

Audit Trail #

Fund	Department	GL Account	Line Item Account	Debit Amount	Credit Amount	Program	Org Unit	Project	Bdgl Period	Descr ID
0001	021	2530	7450	15,000.00		1001			03/2009	a
0001	021	2530	7451	3,000.00		1001			03/2009	a
0001	021	2530	7455	15,000.00		1001			03/2009	a
0001	021	2530	7510	19,000.00		1001			03/2009	a
0001	021	2530	7732	33,000.00		1001			03/2009	a
0001	021	2430	4331		15,000.00	1002			03/2009	a
0001	021	2430	3350		40,100.00	1005			03/2009	a
0001	021	2430	4330		29,900.00	1001			03/2009	a
				85,000.00		Form Totals				

85,000.00

Descr ID	Description	Debit Amount	Credit Amount
a	Appropriation adjustment		

JoAnn Slattery

Form Prepared By

Phone #

Matthias Pinner
Departmental Authorized Signature

3-12-09

Date

Posted By

Date

Budget Revision Request

Gov. Code Sec. 29125 & 29130

BJE
Budget Journal Entry #

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".

Public Defender: Reduce Prop 172 revenue (\$309,600) and offset by a net reduction in salaries & benefits appropriations of \$93,213 and a reduction in services & supplies of \$59,900.


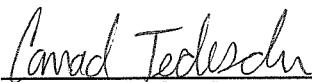

Justification: For all changes: explain what the change is for and why it is needed. Attach additional justification, board Letters or spreadsheet, if appropriate. When moving Appropriation: explain why it's available. When Revenue is adjusted: explain the reason for the increase or decrease. For adjustments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

This Budget Revision reduces FY 2008-09 Proposition 172 revenues (-\$309,600), Salary and Benefits (-\$249,700) and Service and Supplies (-\$59,900) offset by releasing LI 9750 Designated, Salary & Retirement Offset (\$156,487) to balance FY 2008-09 budget. The release funds 1.0 FTE position slated for layoff, restored by the mandatory furlough and prevents additional layoffs of staff to cover unanticipated Capital Case expenses.

Financial Summary

Increase or (Decrease) in Appropriation for / Uses:	Department / Fund 023 / 0001	Department / Fund 023 / 0001	Department / Fund /	Department / Fund /
Salaries & Benefits	(249,700) 00	156,487 00	00	00
Services & Supplies	(59,900) 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	(309,600) 00	00	00	00
Other Financing Sources	00	00	00	00
Intrafund Transfers	00	00	00	00
Reserve or Designation	00	156,487 00	00	00
Effect on Contingency / RE	00	00	00	00

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 2009 MAR 17 PM 4 13
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Departmental Authorization  Department Head Date 3/18/09	Auditor-Controller Budget Journal Entry and Related Journal Entry if applicable Approved as to Accounting Form.  Auditor-Controller	CEO's Recommendation <input checked="" type="checkbox"/> Approve 3/18/09 <input type="checkbox"/> Disapprove Date Transfer/Revision in Accordance with Board Policy dated 8/3/93.  County Executive Officer	Board of Supervisor's Action <input type="checkbox"/> Approved <input type="checkbox"/> Disapproved Date Agenda Item Clerk of the Board of Supervisors
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9.0130

Budget Revision Request

BJE 2007700
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".

Planning and Development: This budget revision will reduce expenditure and revenue in various programs where permitting has slowed down and the expenditures and revenues will be less than budgeted by \$660,000.

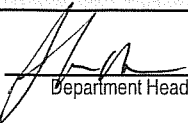

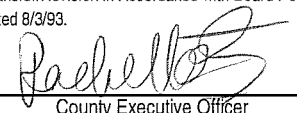
Justification: For all changes: explain what the change is for and why it is needed. Attach additional justification, board Letters or spreadsheet, if appropriate. When moving Appropriation: explain why it's available. When Revenue is adjusted: explain the reason for the increase or decrease. For adjustments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

This budget revision will reduce expenditure and revenue in programs where permitting activity has slowed down. This will bring the budget more in line with estimated cost/revenue.

Financial Summary

Increase or (Decrease) in Appropriation for / Uses:	Department / Fund 053 / 0001	Department / Fund /	Department / Fund /	Department / Fund /
Salaries & Benefits	(114,000) 00	00	00	00
Services & Supplies	(546,000) 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	(660,000) 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

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 2009 MAR 16 PM 3 08
 AUDITOR CONTROLLER

Departmental Authorization	Auditor-Controller	CEO's Recommendation	Board of Supervisor's Action
 Department Head Date: 3/16/09	Budget Journal Entry and Related Journal Entry if applicable Approved as to Accounting Form.  Auditor-Controller Date: 3/16/09	<input checked="" type="checkbox"/> Approve <input type="checkbox"/> Disapprove Date: 3/17/09 Transfer/Revision in Accordance with Board Policy dated 8/3/93.  County Executive Officer	<input type="checkbox"/> Approved <input type="checkbox"/> Disapproved Date: _____ Agenda Item: _____ Clerk of the Board of Supervisors

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Budget Journal Entry (On-Line)

Batch ID: 000-107-6574

Document # BJE

2007700

Page #

1 of 2

Posting Date

Audit Trail #

Fund	Department	GL Account	Line Item Account	Debit Amount	Credit Amount	Program	Org Unit	Project	Bdgt. Period	Descr ID
0001	053	2430	3243		15,000.00	2011			03/2009	A
0001	053	2530	7455	13,000.00		2000			03/2009	A
0001	053	2530	7730	2,000.00		2010			03/2009	A
0001	053	2430	3247		30,000.00	3010			03/2009	A
0001	053	2430	3247		15,000.00	3030			03/2009	A
0001	053	2530	6100	15,000.00		3010			03/2009	A
0001	053	2530	6100	14,000.00		3030			03/2009	A
0001	053	2530	7455	7,000.00		3000			03/2009	A
0001	053	2530	7730	2,000.00		3010			03/2009	A
0001	053	2530	7450	7,000.00		3010			03/2009	A
0001	053	2430	3201		150,000.00	6010			03/2009	A
0001	053	2530	6100	50,000.00		6000			03/2009	A
0001	053	2530	6100	35,000.00		6010			03/2009	A
0001	053	2530	7450	5,000.00		6010			03/2009	A
0001	053	2530	7455	27,000.00		6000			03/2009	A
0001	053	2530	7460	27,000.00		6010			03/2009	A
					660,000.00	Form Totals				

Descr ID Description

A	Reduce expend & revenue so estimate/budget									
B	Reduce reimbursable contract budget balance									

Betsy Blaine
 Form Prepared By _____ Phone # _____ Departmental Authorized Signature _____ Date _____
 Posted By _____ Date _____
 County of Santa Barbara, FIN

Budget Revision Request

BJE 2007702

Budget Journal Entry #

Gov. Code Sec. 29125 & 29130

JE 2252772

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".

County Counsel: Release \$520,085 from various designations to cover County Counsel revenue and salary shortfalls.

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.

County Counsel has experienced revenue shortfalls and salaries and benefits over expenditures in the current Fiscal Year 2008-2009 due to: reduced hours billed for services provided in the amount of approximately \$130,000 as a consequence of the furlough; mutually agreed upon reduction of legal services provided to Workers Compensation between County Counsel and Risk Management in the amount of \$108,203; and unrealized salary savings in the amount of \$281,882. The unrealized salary savings is a result of filled unfunded positions and the need of extra help for land use issues due to the workload. The budget revision offsets these revenue shortfalls and the salaries and benefits expenditures with a release of \$130,000 from the 9799 Miscellaneous Designation; \$154,335 from the 9749 Furlough Designation to prevent layoffs of employees who would be laid off otherwise in bargaining unit 32 and 36 in order to bring the actual salaries and benefits expenditures in line with the adopted appropriations; and \$235,750 from the 9750 Salaries & Benefits designation. This represents a total release of designations in the amount of \$520,085.

Financial Summary

Increase or (Decrease) in Appropriation for / Uses:	Department / Fund 013 / 0001	Department / Fund /	Department / Fund /	Department / Fund /
Salaries & Benefits	281,882 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	(238,203) 00	00	00	00
Other Financing Sources	00	00	00	00
Intrafund Transfers	00	00	00	00
Reserve or Designation	520,085 00	00	00	00
Effect on Contingency / RE	 00	 00	 00	 00

AUDITOR CONTROLLER
 2009 MAR 12 AM 9 01
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Departmental Authorization Department Head: <u>[Signature]</u> Date: <u>3/12/09</u> Department Head: _____ Date: _____ Department Head: _____ Date: _____	Auditor-Controller Budget Journal Entry and Related Journal Entry if applicable Approved as to Accounting Form. <u>[Signature]</u> 3.12.09 Auditor-Controller	CEO's Recommendation <input checked="" type="checkbox"/> Approve <u>3/12/09</u> <input type="checkbox"/> Disapprove _____ Date _____ Transfer/Revision in Accordance with Board Policy dated 8/3/93. <u>[Signature]</u> County Executive Officer	Board of Supervisor's Action <input type="checkbox"/> Approved _____ Date _____ <input type="checkbox"/> Disapproved _____ Date _____ Agenda Item Clerk of the Board of Supervisors
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Budget Revision Request

pg. 1

BJE 2007698

Budget Journal Entry #

Gov. Code Sec. 29125 & 29130

JE 2252651

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".

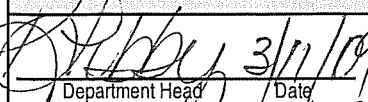


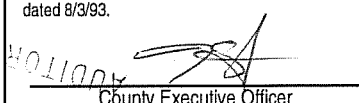
CEO/County Counsel/Ag Commissioner/Public Health/Social Services/General County Programs-This budget revision reduces salaries totaling \$484,685 due to salary savings from the Early Retirement Incentive Program.

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 moves salary savings (\$45,485 County Executive Office, \$235,750 County Counsel, \$46,752 Agricultural Commissioner, \$40,182 Public Health, \$116,516 Social Services) realized from the Early Retirement Incentive Program (ERIP) to the Salary & Retirement Offset Designation. Per Resolution 08-252, adopted by the Board of Supervisors on June 24, 2008, key individuals in certain classifications within County departments were offered the option to receive two years of additional retirement service credit if they opted to retire before July 30, 2008. A total of nine individuals chose to participate in the ERIP. Departments were required to leave the positions vacant (or delete the positions entirely) for two years. This budget revision is the end result of the savings realized in the current fiscal year. *The positions will be recommended to remain unfunded in FY 09-10.*

Financial Summary

Increase or (Decrease) in Appropriation for / Uses:	Department / Fund 012 / 0001	Department / Fund 013 / 0001	Department / Fund 051 / 0001	Department / Fund 990 / 0001
Salaries & Benefits	(45,485) 00	(235,750) 00	(46,752) 00	0 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	327,987 00
Sources:				
Revenue	00	00	00	00
Other Financing Sources	00	00	00	00
Intrafund Transfers	00	00	00	00
Reserve or Designation	00	00	00	00
Effect on Contingency / RE	- 00	- 00	- 00	- 00

Departmental Authorization  Department Head <u>3/11/09</u> Date  Department Head Date	Auditor-Controller Budget Journal Entry and Related Journal Entry if applicable Approved as to Accounting Form.  Auditor-Controller	CEO's Recommendation <input checked="" type="checkbox"/> Approve <input type="checkbox"/> Disapprove Date <u>3/16/09</u> Transfer/Revision in Accordance with Board Policy dated 8/3/93.  County Executive Officer	Board of Supervisor's Action <input type="checkbox"/> Approved <input type="checkbox"/> Disapproved Date _____ Agenda Item _____ Clerk of the Board of Supervisors
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2009 MAR 12 RECEIVED

Budget Revision Request

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".



CEO/County Counsel/Ag Commissioner/Public Health/Social Services/General County Programs-This budget revision reduces salaries totaling \$484,685 due to salary savings from the Early Retirement Incentive Program.

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.

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Financial Summary

Increase or (Decrease) in Appropriation for / Uses:	Department / Fund 012 / 0001	Department / Fund 013 / 0001	Department / Fund 051 / 0001	Department / Fund 990 / 0001
Salaries & Benefits	(45,485) 00	(235,750) 00	(46,752) 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	327,987 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	<u>- 00</u>	<u>- 00</u>	<u>- 00</u>	<u>- 00</u>

Departmental Authorization	Auditor-Controller	CEO's Recommendation	Board of Supervisor's Action
W. J. D. G. 3/12/09 Department Head Date Department Head Date Department Head Date	Budget Journal Entry and Related Journal Entry if applicable Approved as to Accounting Form.  Auditor-Controller	<input checked="" type="checkbox"/> Approve <input type="checkbox"/> Disapprove 3/16/09 Date Transfer/Revision in Accordance with Board Policy dated 8/3/93.  County Executive Officer	<input type="checkbox"/> Approved <input type="checkbox"/> Disapproved Date Agenda Item Clerk of the Board of Supervisors

Budget Revision Request

pg. 2

BJE 2007698
Budget Journal Entry #

Gov. Code Sec. 29125 & 29130

JE 2252651
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".




CEO/County Counsel/Ag Commissioner/Public Health/Social Services/General County Programs-This budget revision reduces salaries totaling \$484,685 due to salary savings from the Early Retirement Incentive Program.

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.

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Financial Summary

Increase or (Decrease) in Appropriation for / Uses:	Department / Fund 041 / 0042	Department / Fund 044 / 0055	Department / Fund /	Department / Fund /
Salaries & Benefits	(40,182) 00	(116,516) 00		00
Services & Supplies	00	00		00
Other Charges	00	00		00
Fixed Assets	00	00		00
Other Financing Uses	00	00		00
Intrafund Transfers	00	00		00
Reserve or Designation	40,182 00	116,516 00		00
Sources:				
Revenue	00	00		00
Other Financing Sources	00	00		00
Intrafund Transfers	00	00		00
Reserve or Designation	00	00		00
Effect on Contingency / RE	- 00	- 00	00	00

Departmental Authorization	Auditor-Controller	CEO's Recommendation	Board of Supervisor's Action
 Department Head <u>3/16/09</u> Date	Budget Journal Entry and Related Journal Entry if applicable. Approved as to Accounting Form.  Auditor-Controller <u>3/12/09</u>	<input checked="" type="checkbox"/> Approve <u>3/16/09</u> Date <input type="checkbox"/> Disapprove Transfer/Revision in Accordance with Board Policy dated 8/3/93.  County Executive Officer	<input type="checkbox"/> Approved <input type="checkbox"/> Disapproved Date Agenda Item Clerk of the Board of Supervisors

19 0130

Budget Revision Request

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".

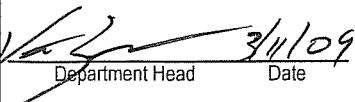

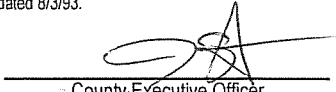
CEO/County Counsel/Ag Commissioner/Public Health/Social Services/General County Programs-This budget revision reduces salaries totaling \$484,685 due to salary savings from the Early Retirement Incentive Program.

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Financial Summary

Increase or (Decrease) in Appropriation for / Uses:	Department / Fund 041 / 0042	Department / Fund 044 / 0055	Department / Fund /	Department / Fund /
Salaries & Benefits	(40,182) 00	(116,516) 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	40,182 00	116,516 00	00	00
Sources:				
Revenue	00	00	00	00
Other Financing Sources	00	00	00	00
Intrafund Transfers	00	00	00	00
Reserve or Designation	00	00	00	00
Effect on Contingency / RE	- 00	- 00	00	00

Departmental Authorization	Auditor-Controller	CEO's Recommendation	Board of Supervisor's Action
 Department Head Date <u>3/11/09</u>	Budget Journal Entry and Related Journal Entry if applicable Approved as to Accounting Form.  Auditor-Controller <u>3/12/09</u>	<input checked="" type="checkbox"/> Approve <u>3/18/09</u> <input type="checkbox"/> Disapprove Date Transfer/Revision in Accordance with Board Policy dated 8/3/93.  County Executive Officer	<input type="checkbox"/> Approved <input type="checkbox"/> Disapproved Date Agenda Item Clerk of the Board of Supervisors

Budget Journal Entry (On-Line)

Batch ID: 000-107-6380

Document # BJE

2007698

Audit Trail #

JE-2252651

Posting Date

Page #

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Fund	Department	GL Account	Line Item Account	Debit Amount	Credit Amount	Program	Org Unit	Project	Bdgt. Period	Descr ID
0001	012	2530	6100	45,485.00		2000			03/2009	A
0001	990	2530	9750		45,485.00	8300	0012		03/2009	A
0001	013	2530	6100	235,750.00		2000			03/2009	A
0001	990	2530	9750		235,750.00	8300	0013		03/2009	A
0001	051	2530	6100	46,752.00		4000			03/2009	A
0001	990	2530	9750		46,752.00	8300	0051		03/2009	A
0042	041	2530	6100	40,182.00		3002			03/2009	B
0042	041	2530	9750		40,182.00	3002			03/2009	B
0055	044	2530	6100	23,714.00		1350	5125		03/2009	B
0055	044	2530	6100	44,386.00		1100	5110		03/2009	B
0055	044	2530	6100	48,416.00		1000	5210		03/2009	B
0055	044	2530	9750		23,714.00	1350	5125		03/2009	B
0055	044	2530	9750		44,386.00	1100	5110		03/2009	B
0055	044	2530	9750		48,416.00	1000	5210		03/2009	B
				484,685.00	484,685.00	Form Totals				

Descr ID Description

A Reduce Reg Salary for ERIP and design in 990

B Reduce Reg Salary for ERIP and design in 9750

Jette Christiansson

Form Prepared By

X-3403

Phone #

Jette U. Christiansson
Departmental Authorized Signature

3-11-09

Date

Posted By

Date

Journal Entry (On-Line)

Batch ID: 000-107-6381

Document # JE

2252651

Audit Trail #

BJE2007698

Posting Date

Page #

1 of 1

Treasurer's Cash Type:

- Receipts (R)
- Warrants (W)
- Elec Trf (E)

Fund	Department	GL Account	Line Item Account	Debit Amount	Credit Amount	Program	Org Unit	Project	Activity	Area	Depositor	Descr ID
0001	990	2810	9750	45,484.55		8300	0012					A
0001	990	2100	9750		45,484.55	8300	0012					A
0001	990	2810	9750	235,750.00		8300	0013					B
0001	990	2100	9750		235,750.00	8300	0013					B
0001	990	2810	9750	46,751.91		8300	0051					C
0001	990	2100	9750		46,751.91	8300	0051					C
0042	041	2810	9750	40,181.20		3002						D
0042	041	2100	9750		40,181.20	3002						D
0055	044	2810	9750	23,713.85		1350	5125					E
0055	044	2100	9750		23,713.85	1350	5125					E
0055	044	2810	9750	44,386.12		1100	5110					E
0055	044	2100	9750		44,386.12	1100	5110					E
0055	044	2810	9750	48,415.15		1000	5210					E
0055	044	2100	9750		48,415.15	1000	5210					E
				484,682.78	484,682.78	Form Totals						

Descr ID	Description	E
A	Incr Sal & Ret desig for CEO ERIP salary savings	E
B	Incr Sal & Ret desig for Co Co ERIP salary savings	
C	Incr Sal & Ret desig for Ag Comm ERIP sal savings	
D	Incr Sal & Ret desig for Pub Health ERIP sal svngs	

Jette Christiansson X-3403 Phone # 3-11-09 Date
 Form Prepared By Jette U. Christiansson Departmental Authorized Signature
 Posted By _____ Date _____

Budget Revision Request

BJE 2007683

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".

CLERK-RECORDER-ASSESSOR, CEO: Establish appropriations in the amount of \$1,087,539 for the Special Statewide Election in May and use Strategic Reserve to fund this election. Plus, use \$290,000 from Furlough Designation for salary costs.

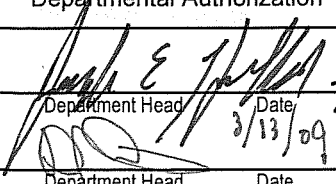


Justification: For all changes: explain what the change is for and why it is needed. Attach additional justification, board Letters or spreadsheet, if appropriate. **When moving Appropriation:** explain why it's available. **When Revenue is adjusted:** explain the reason for the increase or decrease.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

Senate Bill 11 signed by the Governor in February 2009, declared a Statewide Special Election to be held on May 19, 2009. This budget revision establishes the appropriations needed to conduct this election, and funds by delaying reimbursement to Strategic Reserve from the State funds received for the February 2008 Primary Election. The borrowing will be replenished upon receiving reimbursement from the State for the May Election. Because of the uncertainty in timing of the reimbursement, the department is not accruing this reimbursement in Fiscal Year 2008-09, but rather recognizing it in the Fiscal Year 2009-10 Budget. This budget revision also adjusts the Clerk-Recorder Division budget due to delays in projects funded by categorial funds in the Clerk-Recorder Modernization/Automation Designation. This budget revision reduces project salary and benefit appropriations and the funding from the Modernization/Automation Designation and releases furlough designation to fund salaries & benefits needed to prevent layoff of SEIU 620 employees in the Clerk-Recorder Division.

Financial Summary

Increase or (Decrease) in Appropriation for / Uses:	Department / Fund 062 / 0001	Department / Fund 062 / 0001	Department / Fund 062 / 0001	Department / Fund 032 / 0001
Salaries & Benefits	80,000 00	(290,000) 00	290,000 00	10,000 00
Services & Supplies	979,589 00	00	00	00
Other Charges	17,950 00	00	00	00
Fixed Assets	00	00	00	00
Other Financing Uses	00	00	00	00
Intrafund Transfers	10,000 00	00	00	00
Reserve or Designation	(1,087,539) 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	(290,000) 00	290,000 00	00
Effect on Contingency / RE	00	00	00	00

AUDITOR-CONTROLLER
 RECEIVED
 2009 MAR 13 PM 1:05
 290,000

Departmental Authorization	Auditor-Controller	CEO's Recommendation	Board of Supervisor's Action
 Department Head _____ Date <u>3/13/09</u>	Budget Journal Entry and Related Journal Entry if applicable Approved as to Accounting Form.  Auditor-Controller _____ Date <u>3/16/09</u>	<input checked="" type="checkbox"/> Approve <input type="checkbox"/> Disapprove Date <u>3/15/09</u> Transfer/Revision in Accordance with Board Policy dated 8/3/93.  County Executive Officer _____	<input type="checkbox"/> Approved <input type="checkbox"/> Disapproved Date _____ Agenda Item _____ Clerk of the Board of Supervisors _____

Budget Journal Entry (On-Line)

Batch ID: 000-107-3416

Document # BJE

Posting Date

Audit Trail #

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2007683

Fund	Department	GL Account	Line Item Account	Debit Amount	Credit Amount	Program	Org Unit	Project	Bdgt. Period	Descr ID
0001	062	2530	6200		45,000.00	2004			05/2009	A
0001	062	2530	6300		35,000.00	2004			05/2009	A
0001	062	2530	7050		2,900.00	2004			05/2009	A
0001	062	2530	7450		395,239.00	2004			05/2009	A
0001	062	2530	7451		92,020.00	2004			05/2009	A
0001	062	2530	7460		265,190.00	2004			05/2009	A
0001	062	2530	7580		7,500.00	2004			05/2009	A
0001	062	2530	7650		216,740.00	2004			05/2009	A
0001	062	2530	7893		2,950.00	2004			05/2009	A
0001	062	2530	7891		15,000.00	2004			05/2009	A
0001	062	2530	9310		10,000.00	2004			05/2009	A
0001	062	2530	9740	1,087,539.00		2000			06/2009	B
0001	062	2530	6100	73,492.00		3000	9744		06/2009	C
0001	062	2530	6400	16,817.00		3000	9744		06/2009	C
0001	062	2530	6450	78.00		3000	9744		06/2009	C
0001	062	2530	6475	1,702.00		3000	9744		06/2009	C
				1,677,539.00	1,677,539.00	Form Totals				

Descr ID	Description	Program	Org Unit	Project	Bdgt. Period	Descr ID
A	Budgets Appropriations for State Special Election	E				Increase CRA S&B costs to prevent layoffs
B	Defer Reimb to Strat Reserve for Funding May Elec	F				Funding for CRA S&B costs to prevent layoff
C	Decrease S&B for CR Projects	G				Sheriff Incr Rev and Reimb OT for Security work
D	Decr Funding frm CR Des for unrealized Proj Costs					

Budget Journal Entry (On-Line)

Batch ID: 000-107-3416

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2007683

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Fund	Department	GL Account	Line Item Account	Debit Amount	Credit Amount	Program	Org Unit	Project	Bdgt. Period	Descr ID
0001	062	2530	6500	4,349.00		3000	9744		06/2009	C
0001	062	2530	6550	1,031.00		3000	9744		06/2009	C
0001	062	2530	6600	4,715.00		3000	9744		06/2009	C
0001	062	2530	6610	290.00		3000	9744		06/2009	C
0001	062	2530	6990	820.00		3000	9744		06/2009	C
0001	062	2430	9744		103,294.00	3000	9744		06/2009	D
0001	062	2530	6100	35,973.00		4001	9744		06/2009	C
0001	062	2530	6400	8,432.00		4001	9744		06/2009	C
0001	062	2530	6475	823.00		4001	9744		06/2009	C
0001	062	2530	6500	2,330.00		4001	9744		06/2009	C
0001	062	2530	6550	543.00		4001	9744		06/2009	C
0001	062	2530	6600	154.00		4001	9744		06/2009	C
0001	062	2530	6610	156.00		4001	9744		06/2009	C
0001	062	2530	6990	421.00		4001	9744		06/2009	C
0001	062	2430	9744		48,832.00	4001	9744		06/2009	D
0001	062	2530	6100	96,011.00		3000	9793		06/2009	C
				1,677,539.00	1,677,539.00	Form Totals				

Descr ID	Description

Budget Journal Entry (On-Line)

Batch ID: 000-107-3416

Document # BJE

2007683

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Fund	Department	GL Account	Line Item Account	Debit Amount	Credit Amount	Program	Org Unit	Project	Bdgt. Period	Descr ID
0001	062	2530	6400	24,044.00		3000	9793		06/2009	C
0001	062	2530	6450	100.00		3000	9793		06/2009	C
0001	062	2530	6475	1,855.00		3000	9793		06/2009	C
0001	062	2530	6500	6,079.00		3000	9793		06/2009	C
0001	062	2530	6550	1,406.00		3000	9793		06/2009	C
0001	062	2530	6600	6,938.00		3000	9793		06/2009	C
0001	062	2530	6610	440.00		3000	9793		06/2009	C
0001	062	2530	6990	1,001.00		3000	9793		06/2009	C
0001	062	2430	9744		137,874.00	3000	9744		06/2009	D
0001	062	2530	6100		169,503.00	3000			06/2009	E
0001	062	2530	6400		40,861.00	3000			06/2009	E
0001	062	2530	6450		178.00	3000			06/2009	E
0001	062	2530	6475		3,557.00	3000			06/2009	E
0001	062	2530	6500		10,428.00	3000			06/2009	E
0001	062	2530	6550		2,437.00	3000			06/2009	E
0001	062	2530	6600		11,653.00	3000			06/2009	E
					1,677,539.00					Form Totals

1,677,539.00

Descr ID	Description

Rosa Rodarte

Form Prepared By

Phone #

Departmental Authorized Signature

Date

Posted By

Date

Budget Journal Entry (On-Line)

Batch ID: 000-107-3416

Document # BJE

2007683

Audit Trail #

Posting Date

Page #

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Fund	Department	GL Account	Line Item Account	Debit Amount	Credit Amount	Program	Org Unit	Project	Bdgt. Period	Descr ID
0001	062	2530	6610		730.00	3000			06/2009	E
0001	062	2530	6990		1,821.00	3000			06/2009	E
0001	062	2530	6100		35,973.00	4001			06/2009	E
0001	062	2530	6400		8,432.00	4001			06/2009	E
0001	062	2530	6475		823.00	4001			06/2009	E
0001	062	2530	6500		2,330.00	4001			06/2009	E
0001	062	2530	6550		543.00	4001			06/2009	E
0001	062	2530	6600		154.00	4001			06/2009	E
0001	062	2530	6610		156.00	4001			06/2009	E
0001	062	2530	6990		421.00	4001			06/2009	E
0001	062	2420	9749	241,168.00		3000			06/2009	F
0001	062	2420	9749	48,832.00		4001			06/2009	F
0001	032	2530	9121	10,000.00		1029	6074		06/2009	G
0001	032	2530	6301		10,000.00	1029	6074		06/2009	G
					1,677,539.00					Form Totals

Descr ID	Description

Rosa Rodarte

Form Prepared By

Phone #

Departmental Authorized Signature

Date

Posted By

Date

Budget Revision Request

BJE 2007619
Budget Journal Entry #

Gov. Code Sec. 29125 & 29130

JE 2253113
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 appropriate \$240,000 from the salary furlough designation toward Salaries & Benefits to avoid potential FY 08-09 layoffs.

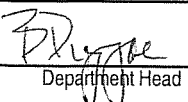

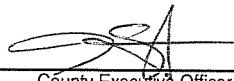
Justification: For all changes: explain what the change is for and why it is needed. Attach additional justification, board Letters or spreadsheet, if appropriate. When moving Appropriation: explain why it's available. When Revenue is adjusted: explain the reason for the increase or decrease. For adjustments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

The Real Property program has had insufficient revenue to cover expenditures. This budget revision lowers the Charges for Services revenue in the amount of \$240,000 which would be offset by the reduction in Salaries and Benefits. However, layoff of real property agents is prohibited this fiscal year per Board policy. Therefore, this budget revision transfers furlough designation to fund the positions through the end of the fiscal year in the amount of \$240,000.

Financial Summary

Increase or (Decrease) in Appropriation for / Uses:	Department / Fund 063 / 0001	Department / Fund 063 / 0001	Department / Fund /	Department / Fund /
Salaries & Benefits	(240,000) 00	240,000 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	(240,000) 00	00	00	00
Other Financing Sources	00	00	00	00
Intrafund Transfers	00	00	00	00
Reserve or Designation	00	240,000 00	00	00
Effect on Contingency / RE	- 00	- 00	 00	 00

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 AUDITOR CONTROLLER

Departmental Authorization	Auditor-Controller	CEO's Recommendation	Board of Supervisor's Action
 Department Head 3/17/09 Date <hr/> Department Head Date <hr/> Department Head Date	Budget Journal Entry and Related Journal Entry if applicable Approved as to Accounting Form.  Auditor-Controller	<input checked="" type="checkbox"/> Approve 3/19/08 <input type="checkbox"/> Disapprove Date Transfer/Revision in Accordance with Board Policy dated 8/3/93.  County Executive Officer	<input type="checkbox"/> Approved <input type="checkbox"/> Disapproved Date <hr/> Agenda Item <hr/> Clerk of the Board of Supervisors

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