

# Attachment C

## Budget Revision Requests

# Budget Revision Request

BOS, CEO, General County Programs & First Five (5)

**BJE ADJSB09**

Budget Journal Entry #

Gov. Code Sec. 29125 & 29130

**JE ADJSB09**

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".

Reduce and correct salary and benefit accounts and cost centers to reflect negotiated employee participation in furlough program, wage reductions, deferrals and or freezes, and health insurance savings and designate for future use.

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

In order to address the County's fiscal challenges and maintain service levels the Board and the CEO determined that deferrals of pending salary increases and mandatory furloughs would be necessary subsequent to the Board adoption of the Fiscal Year 2008-2009 budget.

Staff was directed to meet and confer with the County's labor organizations on these topics and to implement wage freezes for managers and executives, and the same number of mandatory furlough hours for management and other unrepresented employees as the labor organizations. As a result of discussions with labor, the Service Employees International Union (SEIU) Local 620 (Local 620), the Engineers and Technicians Association (ETA), and the Union of American Physicians and Dentists (UAPD) have entered into agreements for a 64 hour Mandatory Furlough Program and for deferral of pending salary increases. There is also an estimated 15% savings for health insurance costs countywide due to the final negotiated cost of employee health benefit plans.

This results in countywide expenditure savings totaling \$10.08m in: Regular Salaries (\$6.56m), FICA Contribution (\$0.42m), FICA/Medicare (\$0.13m) and 6600 Health Insurance Contribution (\$2.97m) within the Salaries & Benefits Object Level. The savings is approximately \$4.84m for the General Fund and \$5.24m for all other funds.

Labor organizations have agreed to these actions to preserve positions slated for layoff. In some cases, these savings will not be enough in an individual fund and department to prevent layoffs. By designating the expenditure savings by fund, sources will be available for the fund to preserve positions as needed through Fiscal Year 2008-2009 to meet the agreements evocated with the appropriate labor organizations.

## Financial Summary

Increase or (Decrease) in Appropriation for / Uses:	Department / Fund <b>011 / 0001</b>	Department / Fund <b>012 / 0001</b>	Department / Fund <b>990 / 0001</b>	Department / Fund <b>990 / 0010</b>
Salaries & Benefits	(72,220)   00	(120,556)   00	(60,075)   00	(60,427)   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	252,851   00	60,427   00
<b>Sources:</b>				
Revenue	00	00	00	00
Other Financing Sources	00	00	00	00
Intrafund Transfers	00	00	00	00
Reserve or Designation	00	00	00	00
Effect on Contingency / RE	-   00	-   00	00	00

Departmental Authorization	Auditor-Controller	CEO's Recommendation	Board of Supervisor's Action
<p><i>Jette Y. Christianson</i> 10/2/2008 Department Head Date</p> <p>_____ Department Head Date</p> <p>_____ Department Head Date</p>	<p>Budget Journal Entry and Related Journal Entry if applicable. Approved as to Accounting Form.</p> <p><i>Michael J. Smith</i> 10/24/08 Auditor-Controller</p>	<p><input checked="" type="checkbox"/> Approve <u>10/23/08</u> Date</p> <p><input type="checkbox"/> Disapprove</p> <p>Transfer/Revision in Accordance with Board Policy dated 8/3/93.</p> <p><i>Alan Reynolds</i> County Executive Officer</p>	<p><input type="checkbox"/> Approved _____ Date</p> <p><input type="checkbox"/> Disapproved _____ Date</p> <p>_____ Clerk of the Board of Supervisors</p>

# Budget Revision Request

County Counsel and General County Programs

**BJE ADJSB09**  
Budget Journal Entry #

Gov. Code Sec. 29125 & 29130

**JE ADJSB09**  
Related Journal Entry #

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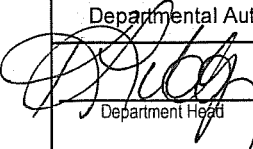

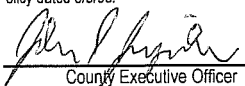
Reduce and correct salary and benefit accounts and cost centers to reflect negotiated employee participation in furlough program, wage reductions, deferrals and or freezes, and health insurance savings and designate for future use.

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## Financial Summary

Increase or (Decrease) in Appropriation for / Uses:	Department / Fund 013 / 0001	Department / Fund 990 / 0001	Department / Fund /	Department / Fund /
Salaries & Benefits	(185,844)   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	185,844   00	00	00
<b>Sources:</b>				
Revenue	00	00	00	00
Other Financing Sources	00	00	00	00
Intrafund Transfers	00	00	00	00
Reserve or Designation	00	00	00	00
<b>Effect on Contingency / RE</b>	-   00	-   00	00	00

Departmental Authorization  10/2/2008 Department Head Date _____ Department Head Date _____ Department Head Date _____	Auditor-Controller Budget Journal Entry and Related Journal Entry if applicable Approved as to Accounting Form.  10/2/08 Auditor-Controller	CEO's Recommendation <input checked="" type="checkbox"/> Approve <input type="checkbox"/> Disapprove 10/24/08 Date Transfer/Revision in Accordance with Board Policy dated 8/3/93.  County Executive Officer	Board of Supervisor's Action <input type="checkbox"/> Approved <input type="checkbox"/> Disapproved _____ Date _____ Agenda Item _____ Clerk of the Board of Supervisors
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# Budget Revision Request

District Attorney and General County Programs

**BJE ADJSB09**  
Budget Journal Entry #

Gov. Code Sec. 29125 & 29130

**JE ADJSB09**  
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".

Reduce and correct salary and benefit accounts and cost centers to reflect negotiated employee participation in furlough program, wage reductions, deferrals and or freezes, and health insurance savings and designate for future use.

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## Financial Summary

Increase or (Decrease) in Appropriation for / Uses:	Department / Fund 021 / 0001	Department / Fund 990 / 0001	Department / Fund /	Department / Fund /
Salaries & Benefits	(225,359)   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	225,359   00	00	00
<b>Sources:</b>				
Revenue	00	00	00	00
Other Financing Sources	00	00	00	00
Intrafund Transfers	00	00	00	00
Reserve or Designation	00	00	00	00
Effect on Contingency / RE	-   00	-   00	00	00

<p>Departmental Authorization</p> <p><i>Marnie Dinkler</i> 10/22/08 Department Head Date</p> <p>_____ Department Head Date</p> <p>_____ Department Head Date</p>	<p>Auditor-Controller</p> <p>Budget Journal Entry and Related Journal Entry if applicable Approved as to Accounting Form.</p> <p><i>Maria L. Gomez</i> 10/24/08 Auditor-Controller</p>	<p>CEO's Recommendation</p> <p><input checked="" type="checkbox"/> Approve <input type="checkbox"/> Disapprove</p> <p>10/24/08 Date</p> <p>Transfer/Revision in Accordance with Board Policy dated 8/3/93.</p> <p><i>[Signature]</i> County Executive Officer</p>	<p>Board of Supervisor's Action</p> <p><input type="checkbox"/> Approved <input type="checkbox"/> Disapproved</p> <p>_____ Date</p> <p>_____ Agenda Item</p> <p>_____ Clerk of the Board of Supervisors</p>
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# Budget Revision Request

Probation and General County Programs

**BJE ADJSB09**  
Budget Journal Entry #

Gov. Code Sec. 29125 & 29130

**JE ADJSB09**  
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".

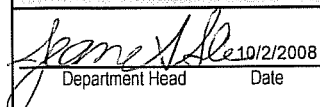
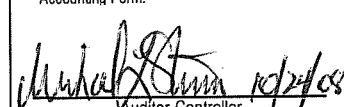

Reduce and correct salary and benefit accounts and cost centers to reflect negotiated employee participation in furlough program, wage reductions, deferrals and or freezes, and health insurance savings and designate for future use.

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## Financial Summary

Increase or (Decrease) in Appropriation for / Uses:	Department / Fund 022 / 0001	Department / Fund 990 / 0001	Department / Fund /	Department / Fund /
Salaries & Benefits	(507,430)   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	507,430   00	00	00
<b>Sources:</b>				
Revenue	00	00	00	00
Other Financing Sources	00	00	00	00
Intrafund Transfers	00	00	00	00
Reserve or Designation	00	00	00	00
<b>Effect on Contingency / RE</b>	-   00	-   00	00	00

Departmental Authorization	Auditor-Controller	CEO's Recommendation	Board of Supervisor's Action
 Department Head Date 10/2/2008	Budget Journal Entry and Related Journal Entry if applicable Approved as to Accounting Form.  Auditor-Controller 10/2/08	<input checked="" type="checkbox"/> Approve <input type="checkbox"/> Disapprove Date 10/23/08 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

Public Defender and General County Programs

**BJE ADJSB09**  
Budget Journal Entry #

Gov. Code Sec. 29125 & 29130

**JE ADJSB09**  
Related Journal Entry #

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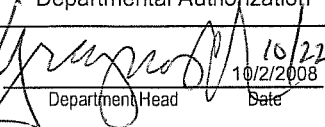


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## Financial Summary

Increase or (Decrease) in Appropriation for / Uses:	Department / Fund 023 / 0001	Department / Fund 990 / 0001	Department / Fund /	Department / Fund /
Salaries & Benefits	(253,575)   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	253,575   00	00	00
<b>Sources:</b>				
Revenue	00	00	00	00
Other Financing Sources	00	00	00	00
Intrafund Transfers	00	00	00	00
Reserve or Designation	00	00	00	00
Effect on Contingency / RE	-   00	-   00	00	00

2008 OCT 22 PM 4:48  
 COUNTY OF SANTA BARBARA

Departmental Authorization  Department Head Date 10/21/08	Auditor-Controller Budget Journal Entry and Related Journal Entry if applicable Approved as to Accounting Form.  Auditor-Controller Date 10/24/08	CEO's Recommendation <input checked="" type="checkbox"/> Approve <input type="checkbox"/> Disapprove Date 10/23/08 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 Revision Request

Fire and General County Programs

**BJE ADJSB09**  
Budget Journal Entry #

Gov. Code Sec. 29125 & 29130

**JE ADJSB09**  
Related Journal Entry #

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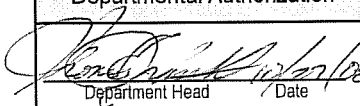

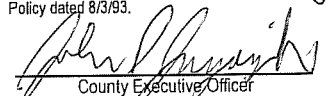
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## Financial Summary

Increase or (Decrease) in Appropriation for / Uses:	Department / Fund 031 / 0001	Department / Fund 990 / 0001	Department / Fund /	Department / Fund /
Salaries & Benefits	(314,575)   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	314,575   00	00	00
<b>Sources:</b>				
Revenue	00	00	00	00
Other Financing Sources	00	00	00	00
Intrafund Transfers	00	00	00	00
Reserve or Designation	00	00	00	00
<b>Effect on Contingency / RE</b>	<b>-   00</b>	<b>-   00</b>	<b>  00</b>	<b>  00</b>

<b>Departmental Authorization</b>  Department Head _____ Date _____ Department Head _____ Date _____ Department Head _____ Date _____	<b>Auditor-Controller</b> Budget Journal Entry and Related Journal Entry if applicable Approved as to Accounting Form.  Auditor-Controller _____ Date 10/27/08	<b>CEO's Recommendation</b> <input checked="" type="checkbox"/> Approve <input type="checkbox"/> Disapprove Date 10/27/08 Transfer/Revision in Accordance with Board Policy dated 8/3/93.  County Executive Officer _____	<b>Board of Supervisor's Action</b> <input type="checkbox"/> Approved <input type="checkbox"/> Disapproved Date _____ Agenda Item _____ Clerk of the Board of Supervisors _____
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# Budget Revision Request

Sheriff and General County Programs

**BJE ADJSB09**  
Budget Journal Entry #

Gov. Code Sec. 29125 & 29130

**JE ADJSB09**  
Related Journal Entry #

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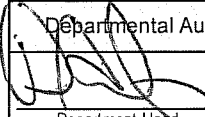


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## Financial Summary

	Department / Fund <b>032 / 0001</b>	Department / Fund <b>990 / 0001</b>	Department / Fund <b>032 / 0075</b>	Department / Fund <b>/</b>
<b>Increase or (Decrease) in Appropriation for / Uses:</b>				
Salaries & Benefits	(882,360)   00	00	(26,217)   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	882,360   00	26,217   00	00
<b>Sources:</b>				
Revenue	00	00	00	00
Other Financing Sources	00	00	00	00
Intrafund Transfers	00	00	00	00
Reserve or Designation	00	00	00	00
<b>Effect on Contingency / RE</b>	-   00	-   00	00	00

Departmental Authorization  Department Head Date 10/24/08	Auditor-Controller Budget Journal Entry and Related Journal Entry if applicable Approved as to Accounting Form.  Auditor-Controller Date 10/24/08	CEO's Recommendation <input checked="" type="checkbox"/> Approve <input type="checkbox"/> Disapprove Date 10/24/08 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 Revision Request

Public Health and General County Programs

**BJE ADJSB09**  
Budget Journal Entry #

**JE ADJSB09**  
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".

Reduce and correct salary and benefit accounts and cost centers to reflect negotiated employee participation in furlough program, wage reductions, deferrals and or freezes, and health insurance savings and designate for future use.

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

In order to address the County's fiscal challenges and maintain service levels the Board and the CEO determined that deferrals of pending salary increases and mandatory furloughs would be necessary subsequent to the Board adoption of the Fiscal Year 2008-2009 budget.

Staff was directed to meet and confer with the County's labor organizations on these topics and to implement wage freezes for managers and executives, and the same number of mandatory furlough hours for management and other unrepresented employees as the labor organizations. As a result of discussions with labor, the Service Employees International Union (SEIU) Local 620 (Local 620), the Engineers and Technicians Association (ETA), and the Union of American Physicians and Dentists (UAPD) have entered into agreements for a 64 hour Mandatory Furlough Program and for deferral of pending salary increases. There is also an estimated 15% savings for health insurance costs countywide due to the final negotiated cost of employee health benefit plans.

This results in countywide expenditure savings totaling \$10.08m in: Regular Salaries (\$6.56m), FICA Contribution (\$0.42m), FICA/Medicare (\$0.13m) and 6600 Health Insurance Contribution (\$2.97m) within the Salaries & Benefits Object Level. The savings is approximately \$4.84m for the General Fund and \$5.24m for all other funds.

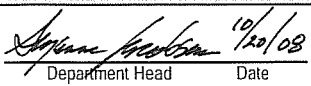

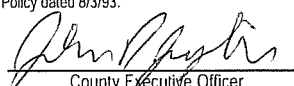
Labor organizations have agreed to these actions to preserve positions slated for layoff. In some cases, these savings will not be enough in an individual fund and department to prevent layoffs. By designating the expenditure savings by fund, sources will be available for the fund to preserve positions as needed through Fiscal Year 2008-2009 to meet the agreements evocated with the appropriate labor organizations.

## Financial Summary

Increase or (Decrease) in Appropriation for / Uses:	Department / Fund 041 / 0001	Department / Fund 990 / 0001	Department / Fund /	Department / Fund /
Salaries & Benefits	(84,684)   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	84,684   00	00	00
<b>Sources:</b>				
Revenue	00	00	00	00
Other Financing Sources	00	00	00	00
Intrafund Transfers	00	00	00	00
Reserve or Designation	00	00	00	00
Effect on Contingency / RE	-   00	-   00	00	00

2008 OCT 23 AM 8:07  
 COUNTY OF SANTA BARBARA  
 CLERK OF SUPERVISORS

COUNTY OF SANTA BARBARA  
 CLERK OF SUPERVISORS

Departmental Authorization	Auditor-Controller	CEO's Recommendation	Board of Supervisor's Action
 Department Head Date 10/20/08	Budget Journal Entry and Related Journal Entry if applicable Approved as to Accounting Form.  Auditor-Controller Date 10/24/08	<input checked="" type="checkbox"/> Approve <input type="checkbox"/> Disapprove Date 10/23/08 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

Public Health

**BJE ADJSB09**

Budget Journal Entry #

Gov. Code Sec. 29125 & 29130

**JE ADJSB09**

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".

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Labor organizations have agreed to these actions to preserve positions slated for layoff. In some cases, these savings will not be enough in an individual fund and department to prevent layoffs. By designating the expenditure savings by fund, sources will be available for the fund to preserve positions as needed through Fiscal Year 2008-2009 to meet the agreements evocated with the appropriate labor organizations.

## Financial Summary

	Department / Fund <b>041 / 0042</b>	Department / Fund <b>/</b>	Department / Fund <b>/</b>	Department / Fund <b>/</b>
<b>Increase or (Decrease) in Appropriation for / Uses:</b>				
Salaries & Benefits	(1,563,827)   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	1,563,827   00	00	00	00
<b>Sources:</b>				
Revenue	00	00	00	00
Other Financing Sources	00	00	00	00
Intrafund Transfers	00	00	00	00
Reserve or Designation	00	00	00	00
<b>Effect on Contingency / RE</b>	<b>-   00</b>	<b>-   00</b>	<b>  00</b>	<b>  00</b>

Departmental Authorization	Auditor-Controller	CEO's Recommendation	Board of Supervisor's Action
<i>Stephanie Jacobson</i> 10/27/08 Department Head Date _____ Department Head Date _____ Department Head Date	Budget Journal Entry and Related Journal Entry if applicable Approved as to Accounting Form. <i>[Signature]</i> 10/27/08 Auditor-Controller	<input checked="" type="checkbox"/> Approve <input type="checkbox"/> Disapprove 10/27/08 Date Transfer/Revision in Accordance with Board Policy dated 8/3/93. <i>[Signature]</i> County Executive Officer	<input type="checkbox"/> Approved <input type="checkbox"/> Disapproved _____ Date _____ Agenda Item _____ Clerk of the Board of Supervisors

# Budget Revision Request

Mental Health Services

**BJE ADJSB09**  
Budget Journal Entry #

Gov. Code Sec. 29125 & 29130

**JE ADJSB09**  
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".

Reduce and correct salary and benefit accounts and cost centers to reflect negotiated employee participation in furlough program, wage reductions, deferrals and or freezes, and health insurance savings and designate for future use.

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## Financial Summary

Increase or (Decrease) in Appropriation for / Uses:	Department / Fund <b>043 / 0044</b>	Department / Fund <b>043 / 0048</b>	Department / Fund <b>043 / 0049</b>	Department / Fund <b>/</b>
Salaries & Benefits	(801,560)   00	(129,560)   00	(80,984)   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	801,560   00	129,560   00	80,984   00	00
<b>Sources:</b>				
Revenue	00	00	00	00
Other Financing Sources	00	00	00	00
Intrafund Transfers	00	00	00	00
Reserve or Designation	00	00	00	00
<b>Effect on Contingency / RE</b>	<b>  00</b>	<b>  00</b>	<b>  00</b>	<b>  00</b>

<p><b>Departmental Authorization</b></p> <p><i>[Signature]</i> 10/27/08 Department Head Date</p> <p>_____ Department Head Date</p> <p>_____ Department Head Date</p>	<p><b>Auditor-Controller</b></p> <p>Budget Journal Entry and Related Journal Entry if applicable Approved as to Accounting Form.</p> <p><i>[Signature]</i> 10/27/08 Auditor-Controller</p>	<p><b>CEO's Recommendation</b></p> <p><input checked="" type="checkbox"/> Approve <input type="checkbox"/> Disapprove</p> <p>10/27/08 Date</p> <p>Transfer/Revision in Accordance with Board Policy dated 8/3/93.</p> <p><i>[Signature]</i> County Executive Officer</p>	<p><b>Board of Supervisor's Action</b></p> <p><input type="checkbox"/> Approved <input type="checkbox"/> Disapproved</p> <p>_____ Date</p> <p>_____ Agenda Item</p> <p>_____ Clerk of the Board of Supervisors</p>
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# Budget Revision Request

Social Services

**BJE ADJSB09**  
Budget Journal Entry #

Gov. Code Sec. 29125 & 29130

**JE ADJSB09**  
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".

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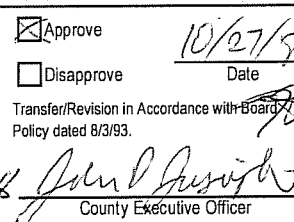
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## Financial Summary

Increase or (Decrease) in Appropriation for / Uses:	Department / Fund 044 / 0055	Department / Fund 044 / 0056	Department / Fund /	Department / Fund /
Salaries & Benefits	(1,048,592)   00	(24,955)   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	1,048,592   00	24,955   00	00	00
<b>Sources:</b>				
Revenue	00	00	00	00
Other Financing Sources	00	00	00	00
Intrafund Transfers	00	00	00	00
Reserve or Designation	00	00	00	00
Effect on Contingency / RE	-   00	-   00	00	00

Departmental Authorization  Department Head Date 10/27/08	Auditor-Controller Budget Journal Entry and Related Journal Entry if applicable Approved as to Accounting Form.  Auditor-Controller Date 10/27/08	CEO's Recommendation <input checked="" type="checkbox"/> Approve  <input type="checkbox"/> Disapprove Date 10/27/08 Transfer/Revision in Accordance with Board Policy dated 8/3/93.	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 Revision Request

Child Support Services

**BJE ADJSB09**  
Budget Journal Entry #

Gov. Code Sec. 29125 & 29130

**JE ADJSB09**  
Related Journal Entry #

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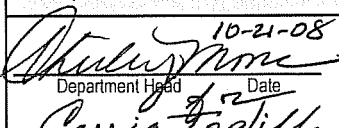
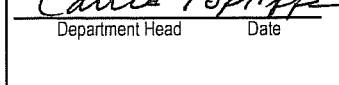

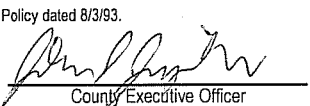
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## Financial Summary

Increase or (Decrease) in Appropriation for / Uses:	Department / Fund 045 / 0057	Department / Fund /	Department / Fund /	Department / Fund /
Salaries & Benefits	(265,789)   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	265,789   00	00	00	00
<b>Sources:</b>				
Revenue	00	00	00	00
Other Financing Sources	00	00	00	00
Intrafund Transfers	00	00	00	00
Reserve or Designation	00	00	00	00
<b>Effect on Contingency / RE</b>	00	00	00	00

<b>Departmental Authorization</b>  Department Head <span style="float: right;">10-21-08</span> Date  Department Head <span style="float: right;">10/21/08</span> Date Department Head <span style="float: right;">Date</span>	<b>Auditor-Controller</b> Budget Journal Entry and Related Journal Entry if applicable Approved as to Accounting Form.  Auditor-Controller <span style="float: right;">10/24/08</span>	<b>CEO's Recommendation</b> <input checked="" type="checkbox"/> Approve <span style="float: right;">10/23/08</span> Date <input type="checkbox"/> Disapprove Transfer/Revision in Accordance with Board Policy dated 8/3/93.  County Executive Officer	<b>Board of Supervisor's Action</b> <input type="checkbox"/> Approved <input type="checkbox"/> Disapproved Date Date Agenda Item Clerk of the Board of Supervisors
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# Budget Revision Request

Agriculture & Cprtv Extnsn and General County Programs

**BJE ADJSB09**

Budget Journal Entry #

Gov. Code Sec. 29125 & 29130

**JE ADJSB09**

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".

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## Financial Summary

Increase or (Decrease) in Appropriation for / Uses:	Department / Fund 051 / 0001	Department / Fund 990 / 0001	Department / Fund /	Department / Fund /
Salaries & Benefits	(114,846) 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	114,846 00	00	00
<b>Sources:</b>				
Revenue	00	00	00	00
Other Financing Sources	00	00	00	00
Intrafund Transfers	00	00	00	00
Reserve or Designation	00	00	00	00
<b>Effect on Contingency / RE</b>	- 00	- 00	00	00

Departmental Authorization	Auditor-Controller	CEO's Recommendation	Board of Supervisor's Action
<p><i>William D. G... 10/24/08</i> Department Head Date</p> <p>_____ Department Head Date</p> <p>_____ Department Head Date</p>	<p>Budget Journal Entry and Related Journal Entry if applicable Approved as to Accounting Form.</p> <p><i>William D. G... 10/24/08</i> Auditor-Controller</p>	<p><input checked="" type="checkbox"/> Approve <i>10/24/08</i> Date</p> <p><input type="checkbox"/> Disapprove</p> <p>Transfer/Revision in Accordance with Board Policy dated 8/3/93.</p> <p><i>John L. Burgess</i> County Executive Officer</p>	<p><input type="checkbox"/> Approved</p> <p><input type="checkbox"/> Disapproved</p> <p>_____ Date</p> <p>_____ Agenda Item</p> <p>_____ Clerk of the Board of Supervisors</p>

# Budget Revision Request

Parks and General County Programs

**BJE ADJSB09**

Budget Journal Entry #

Gov. Code Sec. 29125 & 29130

**JE ADJSB09**

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".

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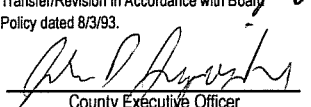
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## Financial Summary

Increase or (Decrease) in Appropriation for / Uses:	Department / Fund 052 / 0001	Department / Fund 990 / 0001	Department / Fund /	Department / Fund /
Salaries & Benefits	(215,742) 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	215,742 00	00	00
<b>Sources:</b>				
Revenue	00	00	00	00
Other Financing Sources	00	00	00	00
Intrafund Transfers	00	00	00	00
Reserve or Designation	00	00	00	00
<b>Effect on Contingency / RE</b>	- 00	- 00	00	00

Departmental Authorization	Auditor-Controller	CEO's Recommendation	Board of Supervisor's Action
 Department Head _____ Date <u>10/22/08</u>	 Budget Journal Entry and Related Journal Entry if applicable Approved as to Accounting Form. Auditor-Controller _____ Date <u>10/24/08</u>	<input checked="" type="checkbox"/> Approve <u>10/23/08</u> <input type="checkbox"/> Disapprove _____ Date _____ Transfer/Revision in Accordance with Board Policy dated 8/3/93.  County Executive Officer _____	<input type="checkbox"/> Approved _____ Date _____ <input type="checkbox"/> Disapproved _____ Date _____ Agenda Item _____ Clerk of the Board of Supervisors _____

ROUTE TO: 2008 OCT 23 7:18:07  
 COUNTY ADMINISTRATORS

# Budget Revision Request

Planning & Development and General County Programs

BJE ADJSB09

Budget Journal Entry #

Gov. Code Sec. 29125 & 29130

JE ADJSB09

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".

Reduce and correct salary and benefit accounts and cost centers to reflect negotiated employee participation in furlough program, wage reductions, deferrals and or freezes, and health insurance savings and designate for future use.

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

In order to address the County's fiscal challenges and maintain service levels the Board and the CEO determined that deferrals of pending salary increases and mandatory furloughs would be necessary subsequent to the Board adoption of the Fiscal Year 2008-2009 budget.

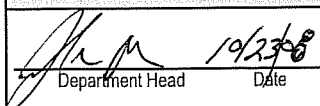

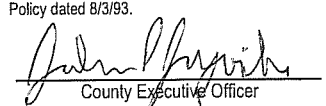
Staff was directed to meet and confer with the County's labor organizations on these topics and to implement wage freezes for managers and executives, and the same number of mandatory furlough hours for management and other unrepresented employees as the labor organizations. As a result of discussions with labor, the Service Employees International Union (SEIU) Local 620 (Local 620), the Engineers and Technicians Association (ETA), and the Union of American Physicians and Dentists (UAPD) have entered into agreements for a 64 hour Mandatory Furlough Program and for deferral of pending salary increases. There is also an estimated 15% savings for health insurance costs countywide due to the final negotiated cost of employee health benefit plans.

This results in countywide expenditure savings totaling \$10.08m in: Regular Salaries (\$6.56m), FICA Contribution (\$0.42m), FICA/Medicare (\$0.13m) and 6600 Health Insurance Contribution (\$2.97m) within the Salaries & Benefits Object Level. The savings is approximately \$4.84m for the General Fund and \$5.24m for all other funds.

Labor organizations have agreed to these actions to preserve positions slated for layoff. In some cases, these savings will not be enough in an individual fund and department to prevent layoffs. By designating the expenditure savings by fund, sources will be available for the fund to preserve positions as needed through Fiscal Year 2008-2009 to meet the agreements evocated with the appropriate labor organizations.

## Financial Summary

	Department / Fund 053 / 0001	Department / Fund 990 / 0001	Department / Fund 053 / 0045	Department / Fund /
<b>Increase or (Decrease) in Appropriation for / Uses:</b>				
Salaries & Benefits	(439,084)   00	00	(9,236)   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	439,084   00	9,236   00	00
<b>Sources:</b>				
Revenue	00	00	00	00
Other Financing Sources	00	00	00	00
Intrafund Transfers	00	00	00	00
Reserve or Designation	00	00	00	00
<b>Effect on Contingency / RE</b>	-   00	-   00	00	00

Departmental Authorization	Auditor-Controller	CEO's Recommendation	Board of Supervisor's Action
 Department Head <span style="float: right;">10/23/08</span> Date	Budget Journal Entry and Related Journal Entry if applicable Approved as to Accounting Form.  Auditor-Controller <span style="float: right;">10/24/08</span>	<input checked="" type="checkbox"/> Approve <span style="float: right;">10/24/08</span> <input type="checkbox"/> Disapprove <span style="float: right;">Date</span> Transfer/Revision in Accordance with Board Policy dated 8/3/93.  County Executive Officer	<input type="checkbox"/> Approved <input type="checkbox"/> Disapproved <span style="float: right;">Date</span> Agenda Item Clerk of the Board of Supervisors



# Budget Revision Request

Public Works and General County Programs

**BJE ADJSB09**

Budget Journal Entry #

Gov. Code Sec. 29125 & 29130

**JE ADJSB09**

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".

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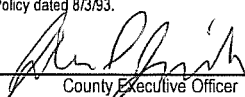
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## Financial Summary

Increase or (Decrease) in Appropriation for / Uses:	Department / Fund 054 / 0001	Department / Fund 990 / 0001	Department / Fund 054 / 0015	Department / Fund /
Salaries & Benefits	(122,358)   00	00	(421,426)   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	122,358   00	421,426   00	00
<b>Sources:</b>				
Revenue	00	00	00	00
Other Financing Sources	00	00	00	00
Intrafund Transfers	00	00	00	00
Reserve or Designation	00	00	00	00
Effect on Contingency / RE	-   00	-   00	00	00

Departmental Authorization	Auditor-Controller	CEO's Recommendation	Board of Supervisor's Action
 Department Head _____ Date <u>10/24/08</u>	Budget Journal Entry and Related Journal Entry if applicable. Approved as to Accounting Form.  Auditor-Controller _____ Date <u>10/24/08</u>	<input checked="" type="checkbox"/> Approve <u>10/24/08</u> <input type="checkbox"/> Disapprove _____ Date _____ Transfer/Revision in Accordance with Board Policy dated 8/3/93.  County Executive Officer _____	<input type="checkbox"/> Approved _____ Date _____ <input type="checkbox"/> Disapproved _____ Date _____ _____ Clerk of the Board of Supervisors

# Budget Revision Request

Public Works and General County Programs

**BJE ADJSB09**  
Budget Journal Entry #

Gov. Code Sec. 29125 & 29130

**JE ADJSB09**  
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".

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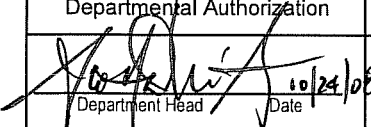

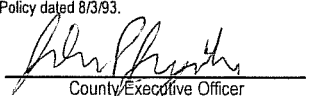
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## Financial Summary

Increase or (Decrease) in Appropriation for / Uses:	Department / Fund <b>054 / 1930</b>	Department / Fund <b>054 / 2400</b>	Department / Fund <b>054 / 2870</b>	Department / Fund <b>054 / 3050</b>
Salaries & Benefits	(285,066)   00	(139,984)   00	(52,914)   00	(28,817)   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	139,984   00	00	28,817   00
<b>Sources:</b>				
Revenue	00	00	00	00
Other Financing Sources	00	00	00	00
Intrafund Transfers	00	00	00	00
Reserve or Designation	00	00	00	00
<b>Effect on Contingency / RE</b>	<b>285,066   00</b>	<b>-   00</b>	<b>52,914   00</b>	<b>  00</b>

Departmental Authorization	Auditor-Controller	CEO's Recommendation	Board of Supervisor's Action
 Department Head _____ Date <u>10/24/08</u>	Budget Journal Entry and Related Journal Entry if applicable Approved as to Accounting Form.  Auditor-Controller _____ Date <u>10/24/08</u>	<input checked="" type="checkbox"/> Approve <input type="checkbox"/> Disapprove Transfer/Revision in Accordance with Board Policy dated 8/3/93.  County Executive Officer _____ Date <u>10/24/08</u>	<input type="checkbox"/> Approved <input type="checkbox"/> Disapproved _____ Date _____ _____ Agenda Item _____ _____ Clerk of the Board of Supervisors

# Budget Revision Request

Housing & Cmmtnty Dvlpmnt and General County Programs

**BJE ADJSB09**  
Budget Journal Entry #

Gov. Code Sec. 29125 & 29130

**JE ADJSB09**  
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".

Reduce and correct salary and benefit accounts and cost centers to reflect negotiated employee participation in furlough program, wage reductions, deferrals and or freezes, and health insurance savings and designate for future use.

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In order to address the County's fiscal challenges and maintain service levels the Board and the CEO determined that deferrals of pending salary increases and mandatory furloughs would be necessary subsequent to the Board adoption of the Fiscal Year 2008-2009 budget.

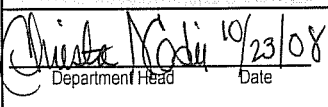

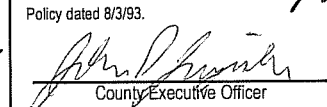
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## Financial Summary

Increase or (Decrease) in Appropriation for / Uses:	Department / Fund 055 / 0001		Department / Fund 990 / 0001		Department / Fund /		Department / Fund /	
	Salaries & Benefits	(49,287)	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	49,287	00		00		00
<b>Sources:</b>								
Revenue		00		00		00		00
Other Financing Sources		00		00		00		00
Intrafund Transfers		00		00		00		00
Reserve or Designation		00		00		00		00
<b>Effect on Contingency / RE</b>	-	00	-	00		00		00

Departmental Authorization	Auditor-Controller	CEO's Recommendation	Board of Supervisor's Action
 Department Head <span style="float: right;">10/23/08</span> Date	Budget Journal Entry and Related Journal Entry if applicable Approved as to Accounting Form.  Auditor-Controller	<input checked="" type="checkbox"/> Approve <span style="float: right;">10/23/08</span> <input type="checkbox"/> Disapprove <span style="float: right;">Date</span> Date Transfer/Revision in Accordance with Board Policy dated 8/3/93.  County Executive Officer	<input type="checkbox"/> Approved <input type="checkbox"/> Disapproved <span style="float: right;">Date</span> Date Agenda Item Clerk of the Board of Supervisors

# Budget Revision Request

Auditor-Controller and General County Programs

**BJE ADJSB09**  
Budget Journal Entry #

Gov. Code Sec. 29125 & 29130

**JE ADJSB09**  
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".

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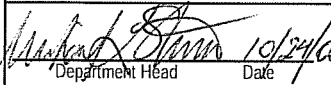

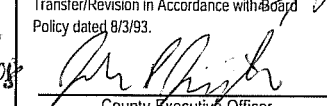
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## Financial Summary

Increase or (Decrease) in Appropriation for / Uses:	Department / Fund 061 / 0001	Department / Fund 990 / 0001	Department / Fund /	Department / Fund /
Salaries & Benefits	(223,791)   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	223,791   00	00	00
<b>Sources:</b>				
Revenue	00	00	00	00
Other Financing Sources	00	00	00	00
Intrafund Transfers	00	00	00	00
Reserve or Designation	00	00	00	00
<b>Effect on Contingency / RE</b>	-   00	-   00	00	00

Departmental Authorization	Auditor-Controller	CEO's Recommendation	Board of Supervisor's Action
 Department Head _____ Date <u>10/24/08</u>	Budget Journal Entry and Related Journal Entry if applicable Approved as to Accounting Form.  Auditor-Controller _____ Date <u>10/24/08</u>	<input checked="" type="checkbox"/> Approve <u>10/24/08</u> Date <input type="checkbox"/> Disapprove Transfer/Revision in Accordance with Board Policy dated 8/3/93.  County Executive Officer _____	<input type="checkbox"/> Approved _____ Date <input type="checkbox"/> Disapproved _____ Date Agenda Item _____ Clerk of the Board of Supervisors _____

# Budget Revision Request

Clerk-Recorder-Assessor and General County Programs

**BJE ADJSB09**  
Budget Journal Entry #

**JE ADJSB09**  
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".

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## Financial Summary

Increase or (Decrease) in Appropriation for / Uses:	Department / Fund <b>062 / 0001</b>	Department / Fund <b>990 / 0001</b>	Department / Fund <b>/</b>	Department / Fund <b>/</b>
Salaries & Benefits	(380,238)   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	380,238   00	00	00
<b>Sources:</b>				
Revenue	00	00	00	00
Other Financing Sources	00	00	00	00
Intrafund Transfers	00	00	00	00
Reserve or Designation	00	00	00	00
<b>Effect on Contingency / RE</b>	<b>-   00</b>	<b>-   00</b>	<b>  00</b>	<b>  00</b>

Departmental Authorization	Auditor-Controller	CEO's Recommendation	Board of Supervisor's Action
 Department Head Date _____ Date _____ 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 Date: <u>10/23/08</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 Revision Request

General Services and General County Programs

**BJE ADJSB09**

Budget Journal Entry #

**JE ADJSB09**

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".

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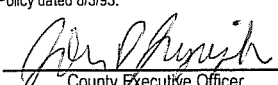
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This results in countywide expenditure savings totaling \$10.08m in: Regular Salaries (\$6.56m), FICA Contribution (\$0.42m), FICA/Medicare (\$0.13m) and 6600 Health Insurance Contribution (\$2.97m) within the Salaries & Benefits Object Level. The savings is approximately \$4.84m for the General Fund and \$5.24m for all other funds.

Labor organizations have agreed to these actions to preserve positions slated for layoff. In some cases, these savings will not be enough in an individual fund and department to prevent layoffs. By designating the expenditure savings by fund, sources will be available for the fund to preserve positions as needed through Fiscal Year 2008-2009 to meet the agreements evocated with the appropriate labor organizations.

## Financial Summary

Increase or (Decrease) in Appropriation for / Uses:	Department / Fund 063 / 0001	Department / Fund 990 / 0001	Department / Fund 063 / 1900	Department / Fund /
Salaries & Benefits	(246,888)   00	00	(62,357)   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	246,888   00	00	00
<b>Sources:</b>				
Revenue	00	00	00	00
Other Financing Sources	00	00	00	00
Intrafund Transfers	00	00	00	00
Reserve or Designation	00	00	00	00
Effect on Contingency / RE	-   00	-   00	62,357   00	00

Departmental Authorization	Auditor-Controller	CEO's Recommendation	Board of Supervisor's Action
 Department Head Date 10/24/08	Budget Journal Entry and Related Journal Entry if applicable. Approved as to Accounting Form.  Auditor-Controller Date 10/24/08	<input checked="" type="checkbox"/> Approve <input type="checkbox"/> Disapprove Date 10/24/08 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

General Services and General County Programs

**BJE ADJSB09**  
Budget Journal Entry #

Gov. Code Sec. 29125 & 29130

**JE ADJSB09**  
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".

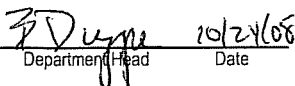


Reduce and correct salary and benefit accounts and cost centers to reflect negotiated employee participation in furlough program, wage reductions, deferrals and or freezes, and health insurance savings and designate for future use.

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

In order to address the County's fiscal challenges and maintain service levels the Board and the CEO determined that deferrals of pending salary increases and mandatory furloughs would be necessary subsequent to the Board adoption of the Fiscal Year 2008-2009 budget. Staff was directed to meet and confer with the County's labor organizations on these topics and to implement wage freezes for managers and executives, and the same number of mandatory furlough hours for management and other unrepresented employees as the labor organizations. As a result of discussions with labor, the Service Employees International Union (SEIU) Local 620 (Local 620), the Engineers and Technicians Association (ETA), and the Union of American Physicians and Dentists (UAPD) have entered into agreements for a 64 hour Mandatory Furlough Program and for deferral of pending salary increases. There is also an estimated 15% savings for health insurance costs countywide due to the final negotiated cost of employee health benefit plans. This results in countywide expenditure savings totaling \$10.08m in: Regular Salaries (\$6.56m), FICA Contribution (\$0.42m), FICA/Medicare (\$0.13m) and 6600 Health Insurance Contribution (\$2.97m) within the Salaries & Benefits Object Level. The savings is approximately \$4.84m for the General Fund and \$5.24m for all other funds. Labor organizations have agreed to these actions to preserve positions slated for layoff. In some cases, these savings will not be enough in an individual fund and department to prevent layoffs. By designating the expenditure savings by fund, sources will be available for the fund to preserve positions as needed through Fiscal Year 2008-2009 to meet the agreements evocated with the appropriate labor organizations.

## Financial Summary

Increase or (Decrease) in Appropriation for / Uses:	Department / Fund <b>063 / 1911</b>	Department / Fund <b>063 / 1912</b>	Department / Fund <b>063 / 1920</b>	Department / Fund <b>063 / 1921</b>
Salaries & Benefits	(50,204)   00	(15,395)   00	(4,536)   00	(16,392)   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
<b>Sources:</b>				
Revenue	00	00	00	00
Other Financing Sources	00	00	00	00
Intrafund Transfers	00	00	00	00
Reserve or Designation	00	00	00	00
<b>Effect on Contingency / RE</b>	<b>50,204   00</b>	<b>15,395   00</b>	<b>4,536   00</b>	<b>16,392   00</b>

Departmental Authorization	Auditor-Controller	CEO's Recommendation	Board of Supervisor's Action
 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 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

Human Resources and General County Programs

**BJE ADJSB09**  
Budget Journal Entry #

Gov. Code Sec. 29125 & 29130

**JE ADJSB09**  
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".

Reduce and correct salary and benefit accounts and cost centers to reflect negotiated employee participation in furlough program, wage reductions, deferrals and or freezes, and health insurance savings and designate for future use.

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

In order to address the County's fiscal challenges and maintain service levels the Board and the CEO determined that deferrals of pending salary increases and mandatory furloughs would be necessary subsequent to the Board adoption of the Fiscal Year 2008-2009 budget.

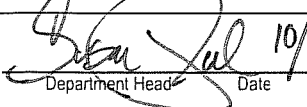

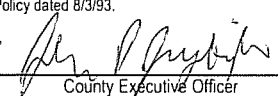
Staff was directed to meet and confer with the County's labor organizations on these topics and to implement wage freezes for managers and executives, and the same number of mandatory furlough hours for management and other unrepresented employees as the labor organizations. As a result of discussions with labor, the Service Employees International Union (SEIU) Local 620 (Local 620), the Engineers and Technicians Association (ETA), and the Union of American Physicians and Dentists (UAPD) have entered into agreements for a 64 hour Mandatory Furlough Program and for deferral of pending salary increases. There is also an estimated 15% savings for health insurance costs countywide due to the final negotiated cost of employee health benefit plans.

This results in countywide expenditure savings totaling \$10.08m in: Regular Salaries (\$6.56m), FICA Contribution (\$0.42m), FICA/Medicare (\$0.13m) and 6600 Health Insurance Contribution (\$2.97m) within the Salaries & Benefits Object Level. The savings is approximately \$4.84m for the General Fund and \$5.24m for all other funds.

Labor organizations have agreed to these actions to preserve positions slated for layoff. In some cases, these savings will not be enough in an individual fund and department to prevent layoffs. By designating the expenditure savings by fund, sources will be available for the fund to preserve positions as needed through Fiscal Year 2008-2009 to meet the agreements evocated with the appropriate labor organizations.

## Financial Summary

Increase or (Decrease) in Appropriation for / Uses:	Department / Fund 064 / 0001	Department / Fund 990 / 0001	Department / Fund /	Department / Fund /
Salaries & Benefits	(136,151)   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	136,151   00	00	00
<b>Sources:</b>				
Revenue	00	00	00	00
Other Financing Sources	00	00	00	00
Intrafund Transfers	00	00	00	00
Reserve or Designation	00	00	00	00
<b>Effect on Contingency / RE</b>	00	00	00	00

<b>Departmental Authorization</b>  Department Head _____ Date <u>10/24/08</u>	<b>Auditor-Controller</b> Budget Journal Entry and Related Journal Entry if applicable Approved as to Accounting Form.  Auditor-Controller _____ Date <u>10/24/08</u>	<b>CEO's Recommendation</b> <input checked="" type="checkbox"/> Approve <u>10/24/08</u> <input type="checkbox"/> Disapprove _____ Date _____ Transfer/Revision in Accordance with Board Policy dated 8/3/93.  County Executive Officer _____	<b>Board of Supervisor's Action</b> <input type="checkbox"/> Approved _____ Date _____ <input type="checkbox"/> Disapproved _____ Date _____ Agenda Item _____ Clerk of the Board of Supervisors _____
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# Budget Revision Request

Treasurer-Tax Collector-Pblc Adm. and Gnrl Cnty Prgrms

**BJE ADJSB09**  
Budget Journal Entry #

Gov. Code Sec. 29125 & 29130

**JE ADJSB09**  
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".

Reduce and correct salary and benefit accounts and cost centers to reflect negotiated employee participation in furlough program, wage reductions, deferrals and or freezes, and health insurance savings and designate for future use.

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

In order to address the County's fiscal challenges and maintain service levels the Board and the CEO determined that deferrals of pending salary increases and mandatory furloughs would be necessary subsequent to the Board adoption of the Fiscal Year 2008-2009 budget.

Staff was directed to meet and confer with the County's labor organizations on these topics and to implement wage freezes for managers and executives, and the same number of mandatory furlough hours for management and other unrepresented employees as the labor organizations. As a result of discussions with labor, the Service Employees International Union (SEIU) Local 620 (Local 620), the Engineers and Technicians Association (ETA), and the Union of American Physicians and Dentists (UAPD) have entered into agreements for a 64 hour Mandatory Furlough Program and for deferral of pending salary increases. There is also an estimated 15% savings for health insurance costs countywide due to the final negotiated cost of employee health benefit plans.



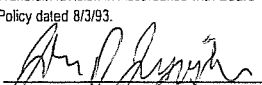
This results in countywide expenditure savings totaling \$10.08m in: Regular Salaries (\$6.56m), FICA Contribution (\$0.42m), FICA/Medicare (\$0.13m) and 6600 Health Insurance Contribution (\$2.97m) within the Salaries & Benefits Object Level. The savings is approximately \$4.84m for the General Fund and \$5.24m for all other funds.

Labor organizations have agreed to these actions to preserve positions slated for layoff. In some cases, these savings will not be enough in an individual fund and department to prevent layoffs. By designating the expenditure savings by fund, sources will be available for the fund to preserve positions as needed through Fiscal Year 2008-2009 to meet the agreements evocated with the appropriate labor organizations.

The decreased expenditures from the furlough will have a negative impact on the administrative fee the Treasurer's Office receives for treasury operations. As such, the \$164,351 in furlough savings will result in a \$47,692 loss in related revenue. Additionally, the furlough savings were not reduced by the amount of budget needed to cover the cost of a filled position that was to be laid off, the increase in salaries and benefits for the clerical classification and compensation project, nor the equity adjustments for certain job classes (e.g. Accountants).

## Financial Summary

Increase or (Decrease) in Appropriation for / Uses:	Department / Fund 065 / 0001	Department / Fund 990 / 0001	Department / Fund /	Department / Fund /
Salaries & Benefits	(164,351) 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	164,351 00	00	00
<b>Sources:</b>				
Revenue	00	00	00	00
Other Financing Sources	00	00	00	00
Intrafund Transfers	00	00	00	00
Reserve or Designation	00	00	00	00
Effect on Contingency / RE	00	00	00	00

Departmental Authorization	Auditor-Controller	CEO's Recommendation	Board of Supervisor's Action
 10/24/08 Department Head Date Department Head Date Department Head Date	Budget Journal Entry and Related Journal Entry if applicable Approved as to Accountino Form.  10/23/08 Auditor-Controller	<input checked="" type="checkbox"/> Approve <input type="checkbox"/> Disapprove Transfer/Revision in Accordance with Board Policy dated 8/3/93. 10/27/08 Date  County Executive Officer	<input type="checkbox"/> Approved <input type="checkbox"/> Disapproved Date Agenda Item Clerk of the Board of Supervisors

# Budget Revision Request

Information Technology and General County Programs

**BJE ADJSB09**  
Budget Journal Entry #

**JE ADJSB09**  
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".

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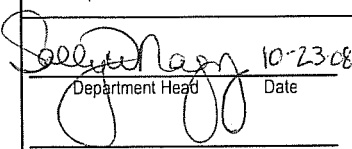

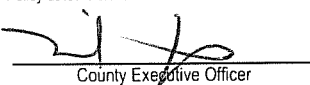
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## Financial Summary

	Department / Fund <b>066 / 0001</b>	Department / Fund <b>990 / 0001</b>	Department / Fund <b>066 / 1915</b>	Department / Fund <b>066 / 1919</b>
Increase or (Decrease) in Appropriation for / Uses:				
Salaries & Benefits	(42,295)   00	00	(109,823)   00	(40,218)   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	42,295   00	00	00
<b>Sources:</b>				
Revenue	00	00	00	00
Other Financing Sources	00	00	00	00
Intrafund Transfers	00	00	00	00
Reserve or Designation	00	00	00	00
<b>Effect on Contingency / RE</b>	00	00	109,823   00	40,218   00

Departmental Authorization  Department Head Date 10-23-08	Auditor-Controller Budget Journal Entry and Related Journal Entry if applicable Approved as to Accounting Form.  Auditor-Controller 10/24/08	CEO's Recommendation <input checked="" type="checkbox"/> Approve <input type="checkbox"/> Disapprove Date 10/23/08 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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