# Attachment C

**Budget Revision Requests** 

zoning ordinance amendments" or "Distribute proceeds from sale of 2005 COPS".

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

BJE ADJSB09

Gov. Code Sec. 29125 & 29130

Subject / Title: Provide a short description for this budget revision request. For example: "Designate funds for

JE ADJSB09

Related Journal Entry #

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.

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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.

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### **Financial Summary** Department / Fund Department / Fund Department / Fund Department / Fund Increase or (Decrease) in 011 / 0001 012 / 0001 990 / 0001 990 / 0010 Appropriation for / Uses: Salaries & Benefits (120,556) 00 $(72,220) \mid 00$ (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 252,851 00 00 00 60,427 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 Departmental Authorization Auditor-Controller CEO's Recommendation Board of Supervisor's Action Approve Approved 10/2/2008 Budget Journal Entry and Related Journal Department Head Date Disapprove Disapproved Entry if applicable Approved as to Date Transfer/Revision in Accordance Policy dated 8/3/93. Department Head Date Agenda Item Department Head Clerk of the Board of Supervisors

County Counsel and General County Programs

BJE ADJSB09

Budget Journal Entry #

Gov. Code Sec. 29125 & 29130

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

JE ADJSB09

Related Journal Entry #

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## **Financial Summary** Department / Fund Department / Fund Department / Fund Department / Fund 990 / 0001 013 / 0001 Increase or (Decrease) in Appropriation for / Uses: $(185,844) \mid 00$ 00 00 00 Salaries & Benefits 00 00 00 Services & Supplies 00 00 00 00 00 Other Charges 00 00 00 Fixed Assets 00 00 00 00 Other Financing Uses 00 00 00 Intrafund Transfers 00 185,844 00 00 Reserve or Designation Sources: 00 00 00 00 Revenue ÔÔ. 00 00 Other Financing Sources 00 -00 00 00 00 Intrafund Transfers 00 00 00 Reserve or Designation 00 00 00 Effect on Contingency / RE Board of Supervisor's Action CEO's Recommendation Departmental Authorization Auditor-Controller Approve Approved 10/2/2008 Budget Journal Entry and Related Journal Disapproved Date Disapprove Date Entry if applicable Approved as to Accountina Form Transfer/Revision in Accordance with Bo Policy dated 8/3/93. Agenda Item Department Head Date

County of Santa Barbara, FIN

Department Head

Α . .

Revised 8/05

Gov. Code Sec. 29125 & 29130

District Attorney 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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### Financial Summary Department / Fund Department / Fund Department / Fund Department / Fund 021 / 0001 990 / 0001 Increase or (Decrease) in Appropriation for / Uses: $(225,359) \mid 00$ 00 00 Salaries & Benefits 00 00 Services & Supplies 00 00 00 00 Other Charges 00 00 00 00 Fixed Assets 00 00 Other Financing Uses 00 00 00 00 -00 Intrafund Transfers 00 00 00 225,359 | 00 00 00 00 Reserve or Designation Sources: $\subset$ 00 , 00 00 00 Revenue 00 00 00 00 Other Financing Sources 00 00 Intrafund Transfers 00 00 00 00 00 00 Reserve or Designation Effect on Contingency / RE 00 00 00 Departmental Authorization Auditor-Controller CEO's Recommendation Board of Supervisor's Action Approve Approved 10/2/2008 Budget Journal Entry and Related Journal Disapproved Date Department Head Entry if applicable Approved as to Disapprove Accounting Form. Transfer/Revision in Accordance with Board Policy dated 8/3/93. Department Head Date Agenda Item

County Executive Office

Department Head

Probation and General County Programs

BJE ADJSB09

Budget Journal Entry #

Gov. Code Sec. 29125 & 29130

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

E ADJSB09
Related Journal Entry #

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## Financial Summary Department / Fund Department / Fund Department / Fund Department / Fund 990 / 0001 022 / 0001 Increase or (Decrease) in Appropriation for / Uses: 00 00 (507,430) 00 Salaries & Benefits 00 00 00 Services & Supplies 00 00 00 Other Charges 00 00 00 Fixed Assets 00 00 00 Other Financing Uses 00 00 00 00 Intrafund Transfers 00 507,430 | 00 00 Reserve or Designation Sources: 00 00 00 00 Revenue 00 00 00 00 Other Financing Sources 00 00 00 00 Intrafund Transfers 00 00 00 00 Reserve or Designation 00 Effect on Contingency / RE 00 CEO's Recommendation Board of Supervisor's Action Auditor-Controller Departmental Authorization Approved Approve 10/2/2008 Budget Journal Entry and Related Journal Disapproved Date Disapprove Department Head Date Entry if applicable Approved as to Accounting Form. Transfer/Revision in Accordance Policy dated 8/3/93. Agenda Item Department Head Date Clerk of the Board of Supervisors ✓ County Executive Officer Department Head

Public Defender and General County Programs

BJE ADJSB09

Budget Journal Entry #

ADJSB09

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

Related Journal Entry #

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## **Financial Summary** Department / Fund Department / Fund Department / Fund Department / Fund 023 / 0001 990 / 0001 Increase or (Decrease) in Appropriation for / Uses: (253,575)00 00 Salaries & Benefits 00 00 00 Services & Supplies 00 00 00 00 Other Charges 00 00 00 00 Fixed Assets 00 00 Other Financing Uses 00 00 00 Intrafund Transfers 00 00 00 00 253,575 00 Reserve or Designation 00 00 Sources: 00 00 00 00 Revenue 00 00 00 00 Other Financing Sources 00 00 Intrafund Transfers 00 00 00 00 00 00 Reserve or Designation 00 00 Effect on Contingency / RE 00 CEO's Recommendation Board of Supervisor's Action Departmental Authorization Auditor-Controller Approve Approved 16 0/2/2008 Budget Journal Entry and Related Journal Disapproved Department Head Disapprove Date Entry if applicable Approved as to Accounting Form. Transfer/Revision in Accordance with Boa Policy dated 8/3/93. Department Head Date Agenda Item

County Executive Officer

Date

Department Head

Fire and General County Programs

BJE ADJSB09

Clerk of the Board of Supervisors

Revised 8/05

ADJSB09 JE

Department Head

County of Santa Barbara, FIN

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

Related Journal Entry #

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## Financial Summary Department / Fund Department / Fund Department / Fund Department / Fund 990 / 0001 031 / 0001 Increase or (Decrease) in Appropriation for / Uses: 00 00 (314,575) 00 00 Salaries & Benefits 00 00 00 Services & Supplies 00 00 00 00 Other Charges 00 00 00 Fixed Assets 00 00 00 00 Other Financing Uses 00 00 00 00 Intrafund Transfers 00 00 00 314,575 00 Reserve or Designation Sources: 00 00 00 00 Revenue 00 00 00 Other Financing Sources 00 00 00 00 Intrafund Transfers 00 00 00 00 00 Reserve or Designation 00 00 00 00 Effect on Contingency / RE Board of Supervisor's Action **CEO's Recommendation** Departmental Authorization Auditor-Controller Approve Approved Budget Journal Entry and Related Journal Disapprove Disapproved Date Department Head Entry if applicable Approved as to Accounting Form. Transfer/Revision in Accordance with Policy dated 8/3/93. Agenda Item Department Head

County Executive Office

zoning ordinance amendments" or "Distribute proceeds from sale of 2005 COPS".

Sheriff and General County Programs

BJE ADJSB09
Budget Journal Entry #

Gov. Code Sec. 29125 & 29130

Subject / Title: Provide a short description for this budget revision request. For example: "Designate funds for

JE ADJSB09
Related Journal Entry #

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## **Financial Summary**

Increase or (Decrease) in Appropriation for / Uses:	Department / Fund 032 / 0001	Department / Fund 990 / 0001	Department / Fund 032 / 0075	Department / Fund /
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
Oll- 45:	00	00	00	00
Intrafund Transfers	00	00	00	00
Reserve or Designation	00	882,360   00	26,217   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_	

Effect on Contingency / RE	- 00_	- 00	00_		1 00
Departmental Authorization	Auditor-Controller	CEO's Recommen	dation E	Board of Supervis	sor's Action
Department Heas Date	Budget Journal Entry and Related Journal Entry if applicable Approved as to Accounting Form.	Approve Disapprove Transfer/Revision in Accordance w	24/3 Date ith Board	Approved Disapproved	Date
Department Head Date  Department Head Date	Muhan Strum 1924c8 Auditor-Controller	Policy dated 8/3/93.  County Experience Office (County Experience Offi	ficer _	Clerk of the Board o	Agenda Item  f Supervisors

County of Santa Barbara, FIN

Revised 8/05

Gov. Code Sec. 29125 & 29130

Public Health and General County Programs

**BJE** ADJSB09

Budget Journal Entry #

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	Department / Fund Department / 990 / 990 /	ent / Fund 0001	Department / Fund /	Departmer /	nt / Fund
Appropriation for / Uses:  Salaries & Benefits	(84,684)  00	00	00		00
Services & Supplies	00	00	00		00
Other Charges	00	00	00		00
<u> </u>					00
Fixed Assets	00	00	00		
Other Financing Uses	00	00	00		2   00:
Intrafund Transfers	00	00	00		, 00-1
Reserve or Designation	00	84,684   00	00		00.
Sources:				internal de la companya de la compan	G
Revenue	00	00	00	Hamana g Belagan d get S y Face and Name and Belagan	- 00
Other Financing Sources	00	00	00		100
Intrafund Transfers	00	00	00		<u> </u>
Reserve or Designation	00	00	00		00
Effect on Contingency / RE	-   00	-   00	00	)	00
Departmental Authorization	n Auditor-Controller	CEO's F	Recommendation	Board of Supervi	isor's Action
Amiane lendra 120/0	/	Approve	10/02/8	Approved	
Department Head Date	Budget Journal Entry and Related Journal Entry if applicable Approved as to Accounting Form.	Disapprove	Date Date in Accordance with Board	Disapproved	Date
Department Head Date	- Mentra de Atazon 10/24/6	Policy dated 8/3/93			Agenda Item
Department Head Date	Auditor-Controller	Count	y Executive Officer	Clerk of the Board	of Supervisors

Public Health

BJE ADJSB09

Budget Journal Entry #

JE ADJSB09

**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				reteals to the second of the s
Increase or (Decrease) in	Department / Fund 041 / 0042	Department / Fund /	Department / Fund /	Department / Fund
Appropriation for / Uses:  Salaries & Benefits	(1,563,827)   00	1 00	00	00
Services & Supplies	00	00	00	00
Other Charges	1 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
Sources:				= =
Revenue	00	00	00	7 00
Other Financing Sources	00	00	00	[00
Intrafund Transfers	00	00	00	<u></u>
Reserve or Designation	00	00	00	00
Effect on Contingency / RE	- 00	-   00	00	00
Departmental Authorization	on Auditor-Co	ntroller CEO's R	Recommendation	Board of Supervisor's Action
1. / 10/22	/20	Approve	10/07/8	Approved
Hylanne fundsyn 1271 Department Head Date	Entry if applicable Approve		Date	Disapproved Date
Department Head Date	Accounting Form.	Transfer/Revision i Policy dated 8/3/93	in Accordance with Bedrd	Agenda Item
Donates Hood Date	_   /MALX MA	Overlor County	v Evecutive Officer	Clerk of the Board of Supervisors

Mental Health Services

BJE ADJSB09

Budget Journal Entry #

Gov. Code Sec. 29125 & 29130

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

JE ADJSB09

Related Journal Entry #

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 Department / Fund Department / Fund Department / Fund Increase or (Decrease) in 043 / 0044 043 / 0048 043 / 0049 Appropriation for / Uses: $(801,560) \mid 00$ (129,560) 00 (80.984) 00 00 Salaries & Benefits Services & Supplies 00 00 00 00 Other Charges 00 00 00 00 00 00 00 Fixed Assets 00 Other Financing Uses 00 00 00 00 Intrafund Transfers 00 00 00 00 801,560 | 00 Reserve or Designation 129,560 80,984 | 00 00 00 Sources: Revenue 00 00 00 00 Other Financing Sources 00 00 00 00 Intrafund Transfers 00 00 00 00 00 C Reserve or Designation 00 00 00 00 Effect on Contingency / RE 00 Departmental Authorization Auditor-Controller CEO's Recommendation Board of Supervisor's Action Approve Approved Budget Journal Entry and Related Journal Entry if applicable Approved as to Disapproved Date Accounting Form Transfer/Revision in Accordance Policy dated 8/3/93. Department Head Date Agenda Item Clerk of the Board of Supervisors Department Head

Gov. Code Sec. 29125 & 29130

Social Services

BJE ADJSB09

JE ADJSB09

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

Related Journal Entry #

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. Public Safety will not be furloughed; however, the Deputy Sheriff's Association (DSA) agreed to delay scheduled salary adjustments and the Sheriff's Managers Association (SMA) agreed to delay and decrease the amount of the scheduled pay 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 Department / Fund Department / Fund Department / Fund 044 / 0056 Increase or (Decrease) in 044 / 0055 Appropriation for / Uses: (1,048,592) 00 $(24,955) \mid 00$ 00 00 Salaries & Benefits 00 00 00 Services & Supplies 00 Other Charges 00 00 00 00 00 00 00 Fixed Assets 00 00 Other Financing Uses 00 00 00 00 00 00 Intrafund Transfers 1,048,592 | 00 24,955 00 00 00 Reserve or Designation Sources: 00 00 00 Revenue 00 00 00 00 Other Financing Sources 00 00 00 00 Intrafund Transfers 00 00 00 00 Reserve or Designation 00 00 00 Effect on Contingency / RE 00 Board of Supervisor's Action Auditor-Controller CEO's Recommendation Departmental Authorization Approved Approve Budget Journal Entry and Related Journal

Disapprove

Policy dated 8/3/93.

Transfer/Revision in Accordance with

County Executive Office

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County	of	San	ta	Barl	oara,	FI	N	

Department Head

Department Head

Date

Date

Date

Entry if applicable Approved as to

Accounting Form.

Date

Agenda Item

Disapproved

Child Support Services

BJE ADJSB09

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.

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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 Department / Fund Department / Fund Department / Fund 045 / 0057 Increase or (Decrease) in Appropriation for / Uses: 00 00 $(265,789) \mid 00$ 00 Salaries & Benefits 00 00 00 00 Services & Supplies 00 00 00 Other Charges 00 00 00 Fixed Assets 00 00 Other Financing Uses 00 00 00 00 00 00 00 Intrafund Transfers 265,789 00 00 00 00 Reserve or Designation 00 00 00 00 Revenue 00 00 Other Financing Sources 00 00 00 00 00 00 Intrafund Transfers 00 00 00 00 Reserve or Designation 00 00 Effect on Contingency / RE Auditor-Controller CEO's Recommendation Board of Supervisor's Action Departmental Authorization 10-21-08 Approved Approve Budget Journal Entry and Related Journal Disapproved Date Disapprove Date Entry if applicable Approved as to Department Head Accounting Form. Transfer/Revision in Accordance with Boa Ó, is Policy dated 8/3/93. Agenda Item Department Head Clerk of the Board of Supervisors Department Head

zoning ordinance amendments" or "Distribute proceeds from sale of 2005 COPS".

Agriculture & Cprtv Extnsn and General County Programs

BJE ADJSB09
Budget Journal Entry #

Gov. Code Sec. 29125 & 29130

Department Head

Date

Subject / Title: Provide a short description for this budget revision request. For example: "Designate funds for

JE ADJSB09
Related Journal Entry #

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** Department / Fund Department / Fund Department / Fund Department / Fund 990 / 0001 051 / 0001 Increase or (Decrease) in Appropriation for / Uses: 00 $(114,846) \mid 00$ 00 00 Salaries & Benefits 00 00 00 Services & Supplies 00 00 00 00 Other Charges 00 00 00 Fixed Assets .00 00 00 00 Other Financing Uses 00 00 00 00 Intrafund Transfers .00 114,846 | 00 00 00 Reserve or Designation Sources: 00 00 00 00 Revenue 00 00 00 Other Financing Sources 00 00 00 Intrafund Transfers 00 00 00 00 Reserve or Designation 00 00 00 Effect on Contingency / RE 00 Board of Supervisor's Action Auditor-Controller CEO's Recommendation Departmental Authorization Approved Approve Budget Journal Entry and Related Journal Disapproved Date Disapprove Entry if applicable Approved as to Accounting Form. Transfer/Revision in Accordance with Bo Policy dated 8/3/93. Agenda Item Department Head Date

County Executive Officer

Clerk of the Board of Supervisors

Revised 8/05

Parks and General County Programs

BJE ADJSB09
Budget Journal Entry #

JE ADJSB09

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

Related Journal Entry #

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.

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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.

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Financial Summary				
Increase or (Decrease) in Appropriation for / Uses:		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	<u> </u>
Intrafund Transfers	00	00	00	00
Reserve or Designation	00	215,742   00	00	00
Sources:				<u> </u>
Revenue _	00	00	00	<u> </u>
Other Financing Sources	00	00	00	00
Intrafund Transfers	00	00	00	
Reserve or Designation	00	00	00	00
Effect on Contingency / RE	-   00	-   00	00	00
Departmental Authorization	on Auditor-Controll	er CEO's F	Recommendation	Board of Supervisor's Action
Department yeard Date	Budget Journal Entry and Related Entry if applicable Approved as to Accounting Form.	Disapprove	Date  Date  n Accordance with Board	Approved  Disapproved  Date

Policy dated 8/3/93

County Exécutive Officer

County o	f Santa	Barbara,	FIN

Date

Date

Department Head

Department Head

Agenda Item

Planning & Development and General County Programs

BJE ADJSB09 Budget Journal Entry #

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

ADJSB09 Related Journal Entry #

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.

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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 Department / Fund Department / Fund Department / Fund Department / Fund 053 / 0045 990 / 0001 053 / 0001 Increase or (Decrease) in Appropriation for / Uses: (9,236)00 00 (439,084)00 00 Salaries & Benefits 00 00 00 00 Services & Supplies 00 00 00 00 Other Charges 00 00 00 00 Fixed Assets 00 00 00 00 Other Financing Uses -00 00 00 00 Intrafund Transfers 00 9,236 439,084 00 00 Reserve or Designation Sources: 00 00 00 00 Revenue 00 00 00 00 Other Financing Sources 00 00 00 00 Intrafund Transfers 45 00 00 00 00 Reserve or Designation 00 00 Effect on Contingency / RE 00 Board of Supervisor's Action CEO's Recommendation Departmental Authorization Auditor-Controller Approve Approved Budget Journal Entry and Related Journal Disapproved Date Disapprove Department Head Entry if applicable Approved as to Accounting Form. Transfer/Revision in Accordance Policy dated 8/3/93. Agenda Item Date Department Head Clerk of the Board of Supervisors

Date

Department Head

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".

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**

	Department / Fund	Department / Fund	Department / Fund	Department / Fund
Increase or (Decrease) in Appropriation for / Uses:	054 / 0001	990 / 0001	054 / 0015	
Salaries & Benefits	(122,358) 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
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_

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	Departmental Authoriza	ation	Auditor-Controller	CEO's Rec	commendation	Board of Supervis	sor's Action
	Storall by 101	14/28	Budget Journal Entry and Related Journal	Approve	10/24/7	Approved	
1	Department Head Dat	te 1/20	Entry if applicable Approved as to Accounting Form,	Disapprove	Date	- Disapproved	Date
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ı	Department Head Dat	te		Policy dated 8/3/93.	a .	l	Agenda Item
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ı	Department Head Dat	te	Auditor-Controller		ecultive Officer	Clerk of the Board of	of Supervisors

Public Works and General County Programs

BJE ADJSB09

Budget Journal Entry #

Gov. Code Sec. 29125 & 29130

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

JE ADJSB09
Related Journal Entry #

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.

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### **Financial Summary** Department / Fund Department / Fund Department / Fund Department / Fund Increase or (Decrease) in 054 / 1930 054 / 2400 054 / 2870 054 / 3050 Appropriation for / Uses: $(285,066) \mid 00$ $(139,984) \mid 00$ Salaries & Benefits (52,914) 00 (28,817) 00 Services & Supplies 00 00 00 00 Other Charges 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 28.817 00 00 Sources: 00 Revenue 00 00 00 Other Financing Sources 00 00 00 00 Intrafund Transfers 00 00 00 Reserve or Designation 00 00 00 00 Effect on Contingency / RE 285,066 | 00 52,914 | 00 00 Departmental Authorization Auditor-Controller CEO's Recommendation Board of Supervisor's Action Approve Approved 10 24 Budget Journal Entry and Related Journal Disapprove Disapproved Date Entry if applicable Approved as to Accounting Form. Transfer/Revision in Accordance with Policy dated 8/3/93. Department Head Date Agenda Item

County Executive Officer

Department Head

Housing & Cmmnty Dylpmnt and General County Programs

BJE ADJSB09
Budget Journal Entry #

Gov. Code Sec. 29125 & 29130

JE ADJSB09

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

Related Journal Entry #

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** Department / Fund Department / Fund Department / Fund Department / Fund 990 / 0001 055 / 0001 Increase or (Decrease) in Appropriation for / Uses: 00 $(49,287) \mid 00$ Salaries & Benefits 00 00 00 00 Services & Supplies 00 00 00 00 Other Charges 00 00 00 00 Fixed Assets 00 00 00 00 Other Financing Uses 00 00 00 00 Intrafund Transfers 00 00 00 49,287 00 Reserve or Designation Sources: 00 00 00 00 Revenue 00 00 00 Other Financing Sources 00 00 00 00 Intrafund Transfers 00 00 00 00 Reserve or Designation 00 00 00 Effect on Contingency / RE CEO's Recommendation Board of Supervisor's Action Auditor-Controller **Departmental Authorization** Approved Approve Budget Journal Entry and Related Journal Disapproved Date Disapprove Entry if applicable Approved as to Accounting Form. Transfer/Revision in Accordance Policy dated 8/3/93. Agenda Item Department Head Date Clerk of the Board of Supervisors County Executive Office Department Head Date

Auditor-Controller and General County Programs

BJE ADJSB09

Gov. Code Sec. 29125 & 29130

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".

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 Department / Fund Department / Fund Department / Fund 061 / 0001 Increase or (Decrease) in 990 / 0001 Appropriation for / Uses: Salaries & Benefits $(223,791) \mid 00$ 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 00 223,791 | 00 Reserve or Designation 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 Departmental Authorization Auditor-Controller CEO's Recommendation Board of Supervisor's Action Approve Approved Budget Journal Entry and Related Journal Disapprove Disapproved Entry if applicable Approved as to Date Accounting Form Transfer/Revision in Accordance Policy dated 8/3/93. Department Head Date Agenda Item Department Head Date County Executive Officer Clerk of the Board of Supervisors

Clerk-Recorder-Assessor and General County Programs

**BJE** ADJSB09 Budget Journal Entry #

Gov. Code Sec. 29125 & 29130

ADJSB09

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

Related Journal Entry #

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## **Financial Summary** Department / Fund Department / Fund Department / Fund Department / Fund 062 / 0001 990 / 0001 Increase or (Decrease) in Appropriation for / Uses: 00 00 00 (380,238)00 Salaries & Benefits 00 00 00 Services & Supplies 00 00 00 Other Charges 00 00 00 00 00 00 Fixed Assets 00 00 00 00 Other Financing Uses 00 00 00 00 Intrafund Transfers 380,238 | 00 00 00 00 Reserve or Designation Sources: 00 00 00 00 Revenue 00 00 00 00 Other Financing Sources 00 00 00 00 Intrafund Transfers 00 00 00 00 Reserve or Designation 00 00 Effect on Contingency / RE 00 CEO's Recommendation Board of Supervisor's Action Departmental Authorization Auditor-Controller Approved Approve Budget Journal Entry and Related Journal Department Head Disapprove Disapproved Date Entry if applicable Approved as to Accounting Form. Transfer/Revision in Accordance Policy dated 8/3/93. Agenda Item Department Head Date Clerk of the Board of Supervisors Department Head

General Services and General County Programs

**BJE** ADJSB09 Budget Journal Entry #

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** Department / Fund Department / Fund Department / Fund Department / Fund 063 / 1900 990 / 0001 063 / 0001 Increase or (Decrease) in Appropriation for / Uses: (62,357) 00 00 Salaries & Benefits (246,888) 00 00 00 00 00 00 Services & Supplies 00 00 00 00 Other Charges 00 00 00 Fixed Assets 00 00 00 00 00 Other Financing Uses 00 00 00 Intrafund Transfers 00 246,888 00 00 00 00 Reserve or Designation Sources: 00 00 00 Revenue 00 00 00 00 00 Other Financing Sources 00 Intrafund Transfers 00 00 00 00 00 00 00 Reserve or Designation 62,357 00 00 Effect on Contingency / RE 00 00 Board of Supervisor's Action CEO's Recommendation Departmental Authorization Auditor-Controller Approved Approve Budget Journal Entry and Related Journal Disapproved Date Disapprove Entry if applicable Approved as to Accounting Form. Transfer/Revision in Accordance with Boa Policy dated 8/3/93. Agenda Item Department Head Date Clerk of the Board of Supervisors Department Head

General Services and General County Programs

ADJSB09 **BJE** Budget Journal Entry#

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

ADJSB09

Related Journal Entry#

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## **Financial Summary** Department / Fund Department / Fund Department / Fund Department / Fund 063 / 1920 063 / 1921 063 / 1911 063 / 1912 Increase or (Decrease) in Appropriation for / Uses: $(16,392) \mid 00$ (15,395) 00 (4,536)00 Salaries & Benefits $(50,204) \mid 00$ 00 00 00 00 Services & Supplies 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 Sources: 00 00 00 00 Revenue 00 00 00 00 Other Financing Sources 00 00 Intrafund Transfers 00 00 00 00 00 00 Reserve or Designation 4,536 | 00 15,395 | 00 16,392 | 00 Effect on Contingency / RE 50,204 | 00 CEO's Recommendation Board of Supervisor's Action Auditor-Controller Departmental Authorization Approve Approved 20/27/08 Budget Journal Entry and Related Journal Disapproved Date Disapprove Entry if applicable Approved as to Accounting Form Transfer/Revision in Accordance with Board Policy dated 8/3/93. Agenda Item Department Head Date Clerk of the Board of Supervisors

Department Head

Human Resources and General County Programs

BJE ADJSB09

Budget Journal Entry #

Gov. Code Sec. 29125 & 29130

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

JE ADJSB09

Related Journal Entry #

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** Department / Fund Department / Fund Department / Fund Department / Fund 064 / 0001 Increase or (Decrease) in 990 / 0001 Appropriation for / Uses: 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 00 Other Financing Uses 00 00 00 Intrafund Transfers 00 00 00 00 136,151 Reserve or Designation 00 00 00 00 Sources: Revenue 00 00 00 00 00 00 Other Financing Sources 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 Supervis	or's Action
Sen Jul 10/2	Budget Journal Entry and Related Journal	Approve 10/24/?	Approved	
Department Head Date	Entry if applicable Approved as to	Disapprove Date	Disapproved	Date
	Accounting Form.	Transfer/Revision in Accordance with Board		
Department Head Date	1 1100	Policy dated 8/3/93.		Agenda Item
	( ) 11 hal & True colinge	p fly Dryby		
Department Head Date	Auditor Controller / /	County Executive Officer	Clerk of the Board o	Supervisors

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

BJE ADJSB09
Budget Journal Entry #

Gov. Code Sec. 29125 & 29130

County of Santa Barbara, FIN

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

JE ADJSB09
Related Journal Entry #

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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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).

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	
Services & Supplies	00	00	00	00
Other Charges	00	00	00	<b>=</b> 100
Fixed Assets	00	00	00	<u> </u>
Other Financing Uses	00	00	00	
Intrafund Transfers	00	00	00	00
Reserve or Designation	00	164,351   00	00	<u> </u>
Sources:	Laa	1	Una	75 I M
Revenue	00	00	00	<u> </u>
Other Financing Sources	00	00	00	<u> </u>
Intrafund Transfers	00	00	00	00
Reserve or Designation	00	00	00	00
Effect on Contingency / RE	00	00	00	1 00
Departmental Authorizat	ion Auditor-Cont	roller CEO's R	ecommendation	Board of Supervisor's Action
Department Head Date	Budget Journal Entry and Re Entry if applicable Approved Accounting Form.	as to Disapprove	Date Date An Accordance with Board	Approved Date
Department Head Date  Department Head Date	Muken Strien	Policy dated 8/3/93	Lynn Executive Officer	Agenda Iten  Clerk of the Board of Supervisors

Information Technology and General County Programs

BJE ADJSB09

Budget Journal Entry #

Gov. Code Sec. 29125 & 29130

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

JE ADJSB09
Related Journal Entry #

Reduce and correct salary and benefit accounts and cost centers to reflect negotiated employee participation in furlough

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## Financial Summary

Increase or (Decrease) in Appropriation for / Uses:	Department / Fund 066 / 0001	Department / Fund 990 / 0001		Department / Fund 066 / 1915	Department / Fund 066 / 1919
Salaries & Benefits	(42,295) 00	0	00_	(109,823) 00	(40,218) 00
Services & Supplies	00	0	00	00	00
Other Charges	00	0	00	00	00
Fixed Assets	00		00_	00	00
Other Financing Uses	00		00_	00	00
Intrafund Transfers	00	0	00_	00	00
Reserve or Designation	00	42,295	00_	00	0
Sources:					
Revenue	00		00_	00	0
Other Financing Sources	00		00_	00	
Intrafund Transfers	00		00_	00	0
Reserve or Designation	00	(	00_	00	0
Effect on Contingency / RE	00		00	109,823   00	40,218   0

Departmental Authorization	Auditor-Controller	CEO's Recommendation	Board of Supervisor's Action	
Department Head Date  Department Head Date	Entry if applicable Approved as to Accounting Form.	Approve Disapprove Transfer/Revision in Accordance with Board Policy dated 8/3/93.	Approved	Date Agenda Item
Department Head Date	Auditor-Controller/	County Executive Officer	Clerk of the Board of Supervisors	

County of Santa Barbara, FIN

Revised 8/05