

**ADMINISTRATIVE AGENDA
BUDGET REVISIONS**

1/13/09

CONTINGENCY REVISIONS

Requires 4/5 Votes

None

REVENUE REVISIONS

Requires 4/5 Votes

Transfer No: 2007612

County Counsel \$200,000 Total

Transfer \$200,000 from the Litigation Designation to County Counsel to pay for legal services provided by outside counsel.

Transfer No: 2007613

Alcohol, Drug and Mental Health Services \$1,899,950 Total

Establishment of Mental Health Services Act (MHSA) Prudent Reserve; this Budget Revision Request establishes the local Prudent Reserve in accordance with Welfare and Institutions Code Section 5847 (a) (7). (Attached please find the following: California Department of Mental Health Information Notice: 08-01).

Transfer No: 2007616

Public Works-Project Clean Water \$5,000 Total

Increase Other Charges and release Designation-Varioues to cover unanticipated cost of repairs on vehicles in the amount of \$5,000.

Transfer No: 2007624

Parks \$1,453,718 Total

Recognize additional CREF (Coastal Resource Enhancement Fund) funding, Federal grant funds, and fee revenue, in the amount of \$1,453,718, and increase Fixed Assets and Services & Supplies appropriations by this same amount in the Parks-Capital Outlay budget for expenditure.

Transfer No: 2007627

Public Works-Laguna County Sanitation \$165,045 Total

Release retained earnings in the amount of \$165,045 to pay for unanticipated expenses related to sewer charges \$60,000, increases in State Fees \$6,500 and one time expenditures related to prior year budgets \$98,545.

Transfer No: 2007628

Public Works-Laguna County Sanitation \$279,260 Total

Reduce Fixed Assets and increase Services & Supplies in the amount of \$279,260 for the Laguna County Sanitation District Master Plan and fixed asset purchases. In addition, reallocate \$30,000 from Structures & Improvements Line Item Account to Equipment Line Item Account.

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

CONTINGENCY FUND DETAIL

1/13/2009

Beginning Balance (FIN), 7/31/08	\$800,000.00
None General Fund Contingency Transfers:	
12/9/08 2007612 Treasurer -Tax Collector, Information Technology	(\$86,000.00)
Board Letter Approve Budget Revision for to fund a new Business Leader General Position to lead the Property Tax Replacement Project	
<u>Ending Balance (FIN), 1/13/08</u>	\$714,000.00

Budget Revision Request

BJE 2007612
Budget Journal Entry #

Gov. Code Sec. 29125 & 29130

JE
Related Journal Entry #

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

County Counsel: Transfer \$200,000 from the Litigation Designation (9745) to County Counsel to pay for legal services provided by outside counsel.

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.

Each year County Counsel receives a beginning balance of \$500,000 for outside counsel costs in line item 7650. A corresponding amount is placed into 9745 - Designated Litigation to offset the expense. In Fiscal Year 08/09, there has been an increase in cases that required outside counsel with specialized knowledge. Because of this, our outside legal costs through November 2008 are more than we anticipated and we need additional funding from the litigation designation.

Financial Summary

Increase or (Decrease) in Appropriation for / Uses:	Department / Fund		Department / Fund		Department / Fund		Department / Fund	
	013 / 0001		/		/		/	
Salaries & Benefits		00		00		00		00
Services & Supplies	200,000	00		00		00		00
Other Charges		00		00		00		00
Fixed Assets		00		00		00		00
Other Financing Uses		00		00		00		00
Intrafund Transfers		00		00		00		00
Reserve or Designation		00		00		00		00
Sources:								
Revenue		00		00		00		00
Other Financing Sources		00		00		00		00
Intrafund Transfers		00		00		00		00
Reserve or Designation	200,000	00		00		00		00
Effect on Contingency / RE		00		00		00		00

<p>Departmental Authorization</p> <p><i>[Signature]</i> 11/20/08 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>[Signature]</i> Auditor-Controller</p>	<p>CEO's Recommendation</p> <p><input checked="" type="checkbox"/> Approve <i>11/20/08</i> <input type="checkbox"/> Disapprove Date <i>SA</i></p> <p>Transfer/Revision in Accordance with Board Policy dated 8/7/93.</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 Journal Entry (On-Line)

Batch ID: 000-104-6444

Document # BJE

2007612

Audit Trail #

Posting Date

Page #

1 of 1

Fund	Department	GL Account	Line Item Account	Debit Amount	Credit Amount	Program	Org Unit	Project	Bdgt. Period	Descr ID
0001	013	2420	9745	200,000.00		1000			11/2008	A
0001	013	2530	7650		200,000.00	1000			11/2008	A
				200,000.00	200,000.00	Form Totals				

Descr ID	Description	Debit Amount	Credit Amount
A	Payment of outside counsel legal fees		

Karen Libby
Form Prepared By

Departmental Authorized Signature

Posted By

Date

Budget Revision Request

BJE 2007613
Budget Journal Entry #

Gov. Code Sec. 29125 & 29130

JE 2247693
Related Journal Entry #

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

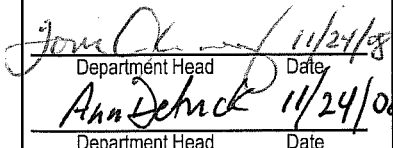


Alcohol, Drug, and Mental Health Services: Establishment of MHSA Prudent Reserve.

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.

Proposition 63 established the Mental Health Services Act (MHSA) in ADMHS in 2005. ADMHS must dedicate 50% of its most recent annual approved CSS allocation funding level by July 1, 2010. ADMHS estimates that the minimum balance of the Prudent Reserve will be \$3,848,750 by the July 1, 2010 deadline. This Budget Revision Request establishes the local Prudent Reserve in accordance with Welfare and Institutions Code Section 5847(a)(7). Funds dedicated to the Prudent Reserve may not be accessed unless approved by the Department of Mental Health through an update to the Three-Year Program and Expenditure Plan.

Financial Summary

Increase or (Decrease) in Appropriation for / Uses:	Department / Fund 043 / 0048	Department / Fund /	Department / Fund /	Department / Fund /
Salaries & Benefits	00	00	00	00
Services & Supplies	00	00	00	00
Other Charges	00	00	00	00
Fixed Assets	00	00	00	00
Other Financing Uses	00	00	00	00
Intrafund Transfers	00	00	00	00
Reserve or Designation	1,899,950	00	00	00
Sources:				
Revenue	1,899,950	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 11/24/08 Department Head Date Department Head Date	Budget Journal Entry and Related Journal Entry if applicable Approved as to Accounting Form.  Auditor-Controller	<input checked="" type="checkbox"/> Approve <input type="checkbox"/> Disapprove Date 12/4/08 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



CALIFORNIA DEPARTMENT OF
Mental Health

1600 9th Street, Sacramento, CA 95814
(916) 654-2309

January 28, 2008

DMH INFORMATION NOTICE NO.: 08-01

TO: LOCAL MENTAL HEALTH DIRECTORS
LOCAL MENTAL HEALTH PROGRAM CHIEFS
LOCAL MENTAL HEALTH ADMINISTRATORS
COUNTY ADMINISTRATIVE OFFICERS
CHAIRPERSONS, LOCAL MENTAL HEALTH BOARDS

SUBJECT: REQUEST TO DEDICATE FUNDS TO THE MENTAL HEALTH
SERVICES ACT COMMUNITY SERVICES AND SUPPORTS
PRUDENT RESERVE

REFERENCE: IMPLEMENTATION OF THE MHSA, WELFARE AND
INSTITUTIONS CODE (WIC) SECTION 5847(a)(7).

This Department of Mental Health (DMH) Information Notice provides Counties¹ that receive funding under the Mental Health Services Act (MHSA) a form to request to dedicate Community Services and Supports (CSS) funding to the local prudent reserve pursuant to the Welfare and Institutions Code (WIC) Section 5847(a)(7). A copy of the form (Request to Dedicate Funds to the CSS Local Prudent Reserve) is enclosed.

Pursuant to WIC Section 5847(a)(7), each County is required to submit a Three-Year Program and Expenditure Plan and update that includes establishment and maintenance of a prudent reserve for the CSS component. The prudent reserve is necessary so that the County can continue to serve children, adults and seniors during years in which revenues for the Mental Health Services Fund are insufficient. Each County should establish the prudent reserve at the local level. The prudent reserve should be funded at 50 percent of the most recent annual approved CSS funding level by July 1, 2010, unless the County would have to reduce MHSA services below the level funded in FY 2007-08 (including services funded with the FY 2007-08 CSS augmentation and CSS administration) in order to reach the 50 percent prudent reserve.

To dedicate funds to the local prudent reserve, a County may submit the enclosed form signed by the County Mental Health Director (or designee). This form functions as both a

¹ "County" means the County Mental Health Department, two or more County Mental Health Departments acting jointly, and/or city-operated programs receiving funds per WIC Section 5701.5 (California Code of Regulations, Section 3200.090).

DMH INFORMATION NOTICE NO.: 08-01

January 28, 2008

Page 2

Plan update to the County's existing Three-Year Program and Expenditure Plan and a request for DMH to modify the County's existing MHSA Agreement. Each County must comply with Title 9, California Code of Regulations, Section 3300 regarding the Community Planning Process and Section 3315(b) regarding the local review process that includes a 30-day comment period prior to submitting the enclosed form (Request to Dedicate Funds to the CSS Local Prudent Reserve).

MHSA CSS funds dedicated by the County to the local prudent reserve can only be accessed in accordance with WIC Sections 5847(a)(7) and 5847(f) which requires a Plan update to the County's Three-Year Program and Expenditure Plan. A County will be able to access these funds only with DMH approval.

The signed form (original plus three copies) should be sent to the following address:

**Assistant Deputy Director, Community Program Support
Community Services Division
California Department of Mental Health
1600 9th Street, Room 130
Sacramento, CA 95814**

The Mental Health Services Oversight and Accountability Commission (MHSOAC) will review and comment on the proposed Plan update (i.e., the Request to Dedicate Funds to the CSS Local Prudent Reserve form) and DMH will review and approve the proposed Plan update, as specified in WIC Section 5847(a). Within 30 days of submission of a complete signed proposed Plan update, DMH will issue a decision to approve or disapprove the Plan update to dedicate funds to the local prudent reserve. If approved, DMH will incorporate the prudent reserve into the County's MHSA Agreement.

If you have any further questions, please contact your County Liaison identified on the following internet site: http://www.dmh.ca.gov/Provider_Info/default.asp. Thank you.

Sincerely,

Original signed by:

STEPHEN W. MAYBERG, Ph.D.
Director

Enclosure

**MHSA
Prudent Reserve Summary
Fiscal Year 2008/09**

CSS Funding (Annual):

2007/08 Base	5,542,200
2008/09 Expansion	1,100,700
2008/09 Adj. to Actual Rev. -final allocation	1,054,600
Revised 2008/09 CSS Funding	<u>7,697,500</u>
Required Prudent Reserve (Due by 6/30/10)	3,848,750
Currently in Reserve with State	1,899,950 *
Earmarked for 2008/09 budget	600,700
Earmarked from Addt'l Allocation	<u>263,650</u>
	2,764,300
Remaining Reserve Required	<u>1,092,250</u>
MHSA Fund Balance at 6/30/08	<u>1,445,502</u>

*Sent BRR to A/C's office on 11/25/08 to create the Prudent Reserve with this amount.

Budget Journal Entry (On-Line)

Batch ID: 000-104-6763

Document # BJE

Audit Trail #

MHSA resrv

2007613

Page #

1 of 1

Posting Date

Fund	Department	GL Account	Line Item Account	Debit Amount	Credit Amount	Program	Org Unit	Project	Bdgt. Period	Descr ID
0048	043	2420	4339	1,899,950.00		2199	9100		11/2008	a
0048	043	2530	9711		1,899,950.00	2199	9100		11/2008	a

1,899,950.00 Form Totals 1,899,950.00

Descr ID	Description
a	Establish MHSA Prudent Reserve

Tor Hargens x 4781

Form Prepared By Departmental Authorized Signature

County of Santa Barbara, FIN Date 11/21/08

Posted By Date

Journal Entry (On-Line)

Batch ID: 000-104-6905

Document # JE

2247693

Audit Trail #

BJE2007613

Posting Date

1 of 1

Page #

Treasurer's Cash Type:

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

Fund	Department	GL Account	Line Item Account	Debit Amount	Credit Amount	Program	Org Unit	Project	Activity	Area	Depositor	Descr ID
0048	043	2810	9711	1,899,950.00		2199	9100					a
0048	043	2000	9711		1,899,950.00							a

Form Totals

1,899,950.00 1,899,950.00

Descr ID	Description
a	Establish MHSA Prudent Reserve

Tor Hargens

Form Prepared By

X 4761

Phone #



Department/Authorized Signature

11/24/07

Date

Posted By

Date

Budget Revision Request

BJE 2007616

Budget Journal Entry #

Gov. Code Sec. 29125 & 29130

JE 2248068

Related Journal Entry #

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

Public Works-Project Clean Water: Increase Other Charges and release Designations-Variou to cover unanticipated cost of repairs on vehicles in the amount of \$5,000.

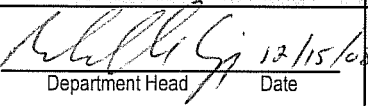

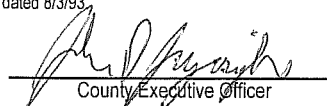
Justification: For all changes: explain what the change is for and why it is needed. Attach additional justification, board Letters or spreadsheet, if appropriate. When moving Appropriation: explain why it's available. When Revenue is adjusted: explain the reason for the increase or decrease. For adjustments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

This revision releases Designations-Variou by \$5,000 and increase Other Charges-Motor Pool by \$5,000 for unanticipated vehicle repair expenses on a fully depreciated small pickup truck. The unanticipated repairs were due to two cracked cylinder heads. This vehicle is not considered an assigned vehicle and therefore all repairs are direct expenses to the fund. Upon approval of this budget revision request, the remaining designation balances in the Project Clean Water Fund Designations-Variou account will be approximately \$778,000.

Financial Summary

Increase or (Decrease) in Appropriation for / Uses:	Department / Fund 054 / 3060	Department / Fund /	Department / Fund /	Department / Fund /
Salaries & Benefits	00	00	00	00
Services & Supplies	00	00	00	00
Other Charges	5,000 00	00	00	00
Fixed Assets	00	00	00	00
Other Financing Uses	00	00	00	00
Intrafund Transfers	00	00	00	00
Reserve or Designation	00	00	00	00
Sources:				
Revenue	00	00	00	00
Other Financing Sources	00	00	00	00
Intrafund Transfers	00	00	00	00
Reserve or Designation	5,000 00	00	00	00
Effect on Contingency / RE	- 00	00	00	00

2008 DEC 15 PM 12:45
 PROJECT CLEAN WATER
 FUND 054
 ACCOUNT # 3060
 AUDITOR: J. HAZEN

Departmental Authorization	Auditor-Controller	CEO's Recommendation	Board of Supervisor's Action
 Department Head _____ Date 12/15/08 Department Head _____ Date _____ Department Head _____ Date _____	Budget Journal Entry and Related Journal Entry if applicable Approved as to Accounting Form.  Auditor-Controller	<input checked="" type="checkbox"/> Approve <input type="checkbox"/> Disapprove Date 12/17/08 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 Journal Entry (On-Line)

Batch ID: 000-104-9047

Document # BJE

2007616

Audit Trail #

JE 2248068

Posting Date

1 of 1

Page #

Fund	Department	GL Account	Line Item Account	Debit Amount	Credit Amount	Program	Org Unit	Project	Bdgt. Period	Descr ID
3060	054	2420	9799	5,000.00		3008	3001		01/2009	A
3060	054		7893		5,000.00	3008	3001		01/2009	A

Form Totals

5,000.00

5,000.00

Descr ID Description

A Vehicle Repair Costs

Rochelle Camozzi

Form Prepared By

Phone #

[Signature]
Departmental Authorized Signature

Date

12/15/08

Posted By

Date

Journal Entry (On-Line)

Batch ID: 000-104-9052

Treasurer's Cash Type:

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

Page #

1 of 1

Posting Date

BJE2007616

Audit Trail #

BJE2007616

Document # JE

2248068

Fund	Department	GL Account	Line Item Account	Debit Amount	Credit Amount	Program	Org Unit	Project	Activity	Area	Depositor	Descr ID
3060	054	2100	9799	5,000.00		3008	3001					A
3060	054	2710	9799		5,000.00	3008	3001					A

5,000.00 5,000.00 Form Totals

Descr ID	Description
A	Release Designations-Vehicle Repairs

Rochelle Camozzi

Form Prepared By

Phone #

Departmental Authorized Signature

Date

Posted By

Date

Budget Revision Request

BJE 2007624
Budget Journal Entry #

Gov. Code Sec. 29125 & 29130

JE
Related Journal Entry #

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

Parks: Recognize additional CREF funding, federal grant funds, and fee revenue, in the amount of \$1,453,718, and increase fixed assets and services and supplies appropriations by this same amount in the Parks capital outlay budget for expenditure in FY 2008-09.

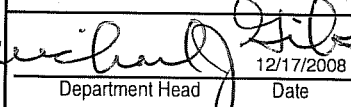

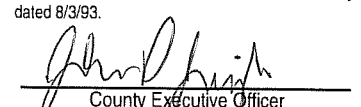
Justification: For all changes: explain what the change is for and why it is needed. Attach additional justification, board Letters or spreadsheet, if appropriate. When moving Appropriation: explain why it's available. When Revenue is adjusted: explain the reason for the increase or decrease. For adjustments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

This budget revision will adjust the FY 2008-09 budget for Parks capital projects located in Fund 0030 to recognize additional grant funding and fees (CREF funds, federal Bureau of Reclamation grants, 2008 Live Oak Music Festival ticket surcharge fees, and fees from the sale of bid plans and specs), for a total of \$1,453,718, and increase fixed assets and services and supplies appropriations by this same amount in the Parks capital outlay budget for expenditure in FY 2008-09. (See attached listing of Parks capital projects to be funded).

Financial Summary

Increase or (Decrease) in Appropriation for / Uses:	Department / Fund 052 / 0030	Department / Fund /	Department / Fund /	Department / Fund /
Salaries & Benefits	00	00	00	00
Services & Supplies	7,918 00	00	00	00
Other Charges	00	00	00	00
Fixed Assets	1,445,800 00	00	00	00
Other Financing Uses	00	00	00	00
Intrafund Transfers	00	00	00	00
Reserve or Designation	00	00	00	00
Sources:				
Revenue	1,453,718 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 DEC 17 PM 1:37
 ROUTE 10
 COUNTY ADMINISTRATOR'S OFFICE

Departmental Authorization  Department Head Date 12/17/2008 Department Head Date Department Head Date	Auditor-Controller Budget Journal Entry and Related Journal Entry if applicable Approved as to Accounting Form.  Auditor-Controller	CEO's Recommendation <input checked="" type="checkbox"/> Approve 12/17/09 <input type="checkbox"/> Disapprove Date Transfer/Revision in Accordance with Board Policy dated 8/3/93.  County Executive Officer	Board of Supervisor's Action <input type="checkbox"/> Approved <input type="checkbox"/> Disapproved Date Agenda Item Clerk of the Board of Supervisors
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Budget Journal Entry (On-Line)

Batch ID: 000-105-2244

Document # BJE

2007624

Audit Trail #

BJE2007624

Posting Date

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Page #

Fund	Department	GL Account	Line Item Account	Debit Amount	Credit Amount	Program	Org Unit	Project	Bdgt. Period	Descr ID
0030	052	2420	5761	130,800.00		1931		8586B	01/2009	A
0030	052		8700		130,800.00	1931		8586B	01/2009	A
0030	052	2420	4789	984,000.00		1931		8512A	01/2009	B
0030	052		8700		984,000.00	1931		8512A	01/2009	B
0030	052	2420	4789	326,000.00		1931		8602	01/2009	C
0030	052		8700		326,000.00	1931		8602	01/2009	C
0030	052	2420	4789	4,000.00		1931		8437A	01/2009	D
0030	052		8700		4,000.00	1931		8437A	01/2009	D
0030	052	2420	5909	7,918.00		1931		8456	01/2009	E
0030	052		7700		7,918.00	1931		8456	01/2009	E
0030	052	2420	5909	1,000.00		1931		8519A	01/2009	F
0030	052		8700		1,000.00	1931		8519A	01/2009	F
				1,453,718.00	1,453,718.00	Form Totals				

Descr ID Description

A	Approp. CFEF funds to Walter Capps Park project	E	Approp. Live Oak Music Fest. fees to Live Oak Imp
B	Approp. Bureau of Rec. grant funds to Cach. Plant	F	Approp. fees from bid plans/specs to Rincon Imp.'s
C	Approp. Bureau of Rec. grant funds to Cach Rec Imp		
D	Approp. Bureau of Rec. grant funds to Cach. Plant		

Mike Gibson

X 2477

Walter Capps
 Departmental Authorized Signature
 Date 12/16/08

Form Prepared By

Phone #

Date

Posted By

Date

Budget Revision Request

BJE 2007627

Budget Journal Entry #

Gov. Code Sec. 29125 & 29130

JE 2248688

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".

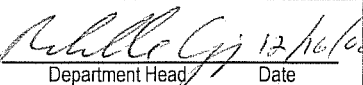


PW Laguna County Sanitation - Release retained earnings in the amount of \$165,045 to pay for unanticipated expenses related to sewer charges \$60,000, increases in State Fees \$6,500 and one time expenditures related to prior year budgets \$98,545.

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

This budget revision requests the releases of \$165,045 from retained earnings to allow for the payment of several unanticipated expenditures in line item account 7650 Special Departmental Expense as follows: A \$60,000 increase is required for the payment of City of Santa Maria sewer charges that included a \$36,000 shortfall in the City's estimated charges for the prior year as well as \$24,000 in a carry forward estimate for current year charges estimated at time of budgeting. An additional \$6,500 needed for unanticipated increases in State fees. An unanticipated reimbursement of \$73,545 in miscalculated sewer fees, paid in three prior fiscal years by Orcutt Ranch Mobilehome Park. And finally, an unanticipated \$25,000 reimbursement to OES for overpaid 03QK disaster funds to the District.

Financial Summary

Increase or (Decrease) in Appropriation for / Uses:	Department / Fund 054 / 2870		Department / Fund /		Department / Fund /		Department / Fund /	
	Salaries & Benefits	00	00	00	00	00	00	00
Services & Supplies	165,045	00	00	00	00	00	00	
Other Charges	00	00	00	00	00	00	00	
Fixed Assets	00	00	00	00	00	00	00	
Other Financing Uses	00	00	00	00	00	00	00	
Intrafund Transfers	00	00	00	00	00	00	00	
Reserve or Designation	00	00	00	00	00	00	00	
Sources:								
Revenue	00	00	00	00	00	00	00	
Other Financing Sources	00	00	00	00	00	00	00	
Intrafund Transfers	00	00	00	00	00	00	00	
Reserve or Designation	00	00	00	00	00	00	00	
Effect on Contingency / RE	165,045	00	00	00	00	00	00	

Departmental Authorization	Auditor-Controller	CEO's Recommendation	Board of Supervisor's Action
 Department Head _____ Date <u>12/16/08</u>	Budget Journal Entry and Related Journal Entry if applicable Approved as to Accounting Form.  Auditor-Controller	<input checked="" type="checkbox"/> Approve <u>12/17/08</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

Budget Journal Entry (On-Line)

Batch ID: 000-105-3243

Document # BJE

2007627

Page #

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Posting Date

JE 2248688

Audit Trail #

Fund	Department	GL Account	Line Item Account	Debit Amount	Credit Amount	Program	Org Unit	Project	Bdgt. Period	Descr ID
2870	054	2420	9600	165,045.00		6200			01/2009	A
2870	054		7650		165,045.00	6200			01/2009	A

165,045.00 Form Totals

Descr ID	Description	Form Totals
A	Rel Ret Earnings, Incr Spec Dept	

Rochelle Camozzi

Ju. Hagan
 Departmental Authorized Signature

Form Prepared By

Date

Posted By

Date

Budget Revision Request

BJE 2007628

Budget Journal Entry #

Gov. Code Sec. 29125 & 29130

JE

Related Journal Entry #

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

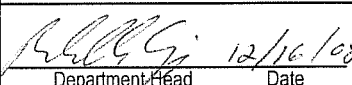


PW Laguna County Sanitation - Reduce Fixed Assets and increase Services & Supplies in the amount of \$279,260 for the LCSD Master plan and fixed asset purchases. In addition, reallocate \$30,000 from Structures & Improvements to Equipment.

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

This budget revision requests the reallocation of \$279,260 originally budgeted for the LCSD Master Plan contract in LI Acct.8200 Fixed Assets to LI Acct. 7460 Professional Services. Expenditures for this projects will not be capitalized and funding is to be reallocated to the Services and Supplies object level. Additionally, excess funding for the LCSD Master Plan in the amount of \$30,000 is requested to be moved from LI Acct. 8200 to LI Acct. 8300 for unanticipated capital equipment purchases as follows: \$9,000 to replace the laboratory autoclave and \$21,000 for upgrades to the Division's Video Van to supplement the \$27,000 original budgeted estimate

Financial Summary

Increase or (Decrease) in Appropriation for / Uses:	Department / Fund 054 / 2870		Department / Fund /		Department / Fund /		Department / Fund /	
	Salaries & Benefits	00	00	00	00	00	00	00
Services & Supplies	279,260	00	00	00	00	00	00	
Other Charges	00	00	00	00	00	00	00	
Fixed Assets	(279,260)	00	00	00	00	00	00	
Other Financing Uses	00	00	00	00	00	00	00	
Intrafund Transfers	00	00	00	00	00	00	00	
Reserve or Designation	00	00	00	00	00	00	00	
Sources:								
Revenue	00	00	00	00	00	00	00	
Other Financing Sources	00	00	00	00	00	00	00	
Intrafund Transfers	00	00	00	00	00	00	00	
Reserve or Designation	00	00	00	00	00	00	00	
Effect on Contingency / RE	-	00	00	00	00	00	00	

Departmental Authorization	Auditor-Controller	CEO's Recommendation	Board of Supervisor's Action
 Department Head Date 12/16/08	Budget Journal Entry and Related Journal Entry if applicable Approved as to Accounting Form.  Auditor-Controller	<input checked="" type="checkbox"/> Approve Date 12/17/08 <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 Journal Entry (On-Line)

Batch ID: 000-105-3255

Document # BJE

2007628

Audit Trail #

Posting Date

Page #

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Fund	Department	GL Account	Line Item Account	Debit Amount	Credit Amount	Program	Org Unit	Project	Bdgt. Period	Descr ID
2870	054		8200	279,260.00		6000			06/2009	A
2870	054		7460		279,260.00	6000			03/2009	A
2870	054		8200	30,000.00		6000			06/2009	B
2870	054		8300		21,000.00	6400			06/2009	B
2870	054		8300		9,000.00	6000			01/2009	B

309,260.00 309,260.00 Form Totals

Descr ID	Description
A	Laguna Master Plan - Adjust Line Item
B	Reduce Master Plan, Increase Equipment

Rochelle Camozzi

Form Prepared By

Phone #

Jim Hogan
 Departmental Authorized Signature
 Date 12/16/08

Departmental Authorized Signature

Date

Posted By

Date