

**ADMINISTRATIVE AGENDA
BUDGET REVISIONS**

06/01/10

CONTINGENCY REVISIONS

Requires 4/5 Votes

None

REVENUE REVISIONS

Requires 4/5 Votes

Transfer No: 0000868

General Services \$1,020,499 Total
Risk Management

Increase the June 30, 2010 Workers Compensation Estimated Actuarially determined liability for Unpaid Loss and Adjusting Expense (ULAE) \$1,020,499.

Transfer No: 0000893

General Services \$30,000 Total

Establish budget for COP (Certificate of Participation) interest earnings in the amount of \$30,000 in the Capital Outlay Fund.

Transfer No: 0000894

Treasurer-Tax Collector \$130 Total
Sheriff

Increase intrafund expenditure transfers from the Treasurer to the Sheriff by \$130 for taxi driver identification badges.

Transfer No: 0000909

General Services
Risk Management \$572,120 Total

Reduce the June 30, 2010, Medical Malpractice Estimated Actuarially determined liability for Unpaid Loss and Adjusting Expense (ULAE) (\$572,120).

Transfer No: 0000910

Sheriff \$7,738 Total

Recognize a \$7,738 donation from the Sheriff's Benevolent Posse for the purchase of new video monitoring equipment for use in the Jail.

Transfer No: 0000913

Parks \$10,000 Total

Decrease designation various in County Services Area 5 Fund, by \$10,000 to increase the utilities line item budget up to \$31,000 for higher than budgeted utilities costs.

Transfer No: 0000914

Public Health \$1,107,775 Total

Transfer \$1,107,775 from TSAC Endowment to the County's General Fund designation for audit exceptions to cover the Multi-Agency Integrated System (MISC) contingency liability for the Public Health Department.

Transfer No: 0000924

Parks \$1,212,491 Total

Increase the capital budget for Goleta Beach Sand Nourishment project \$1,400,000. This project is 87% funded from Federal and California Emergency Management Agency funds (FEMA and CalEMA). Partial reimbursement from CalEMA and FEMA of \$961,491 has been received to date, with another reimbursement of \$251,000 anticipated by June 1, 2010. The remaining balance of \$187,509 will be drawn from Parks Capital fund designated various.

Transfer No: 0000925

Human Resources \$202,600 Total

Increase the budget for unemployment Insurance claims by \$202,600, utilizing unanticipated premium revenue and retained earnings in order to accommodate unanticipated increases in claims as a result of economic conditions.



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

Contingency Fund Detail

06/01/2010

Beginning Balance (FIN), 7/31/09		\$800,000.00
None		
General Fund Contingency Transfers:		
Budget Journal Entry #0000456 General County Programs	General Fund Imprest Cash adjustment	(\$7,525.00)
Budget Journal Entry #0000511 Probation	Close Imprest Cash SB Juvenile Hall	\$125.00
Budget Journal Entry #2008115 District Attorney	To provide financing for unfunded witness expenses which the County is required by statute to pay.	(\$100,000.00)
Budget Journal Entry #0000789 Public Health	To provide services to the homeless during inclement weather.	(\$40,000.00)
Budget Journal Entry #0000823 General County Programs General Services	Restoration of the Spirit of the Ocean Fountain at the Courthouse.	(\$75,000.00)
Budget Journal Entry #0000829 Public Health	Imprest Cash	(\$100.00)
Budget Journal Entry #0000833 Probation Department	Imprest Cash	200
Budget Journal Entry #0000859 Public Defender	Imprest Cash	(\$50.00)
<u>Ending Balance (FIN), 06/01/10</u>		\$577,700.00

Balance at 6-30-2009	22,395,981
6-30-2009 Fund Balance designated to Strategic Reserve	<u>2,103,134</u>
Beginning Balance at 7-1-2009	24,499,115
Budgeted 09-10 increases and decreases to Strategic Reserve:	
Loan for establishment of the Municipal Energy Finance Program	(1,000,000)
Reimbursement of May Election	1,363,000
P&D reimbursement for Accela	81,934
Obligated to ADMHS	(4,878,601)
Obligated to District Attorney	(500,000)
Obligated to balance General Fund	<u>(1,203,352)</u>
	18,362,096
Less Anticipated Adjustments:	
Not expected to receive election reimbursement	<u>(1,363,000)</u>
Additional Planning and Development Reimbursement for Accela	451,249
Unobligated balance of Strategic Reserve	17,450,345

Budget Revision Request

BJE 0000868
Budget Journal Entry #

Gov. Code Sec. 29125 & 29130

JE 0022848
Related Journal Entry #

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

General Services/Risk Management: Increase the June 30, 2010 Workers Compensation Estimated Actuarially determined liability for Unpaid Loss and Adjusting Expense (ULAE) \$1,020,499.

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 request increases the outstanding Workers Compensation claims liability by \$1,020,499; or from \$30,262,000 to \$31,282,499. This change is based on calculations in the actuarial report dated August 24, 2009.

Financial Summary

Increase or (Decrease) in Appropriation for / Uses:	Department / Fund 063 / 1911		Department / Fund /		Department / Fund /		Department / Fund /	
		00		00		00		00
Salaries & Benefits		00		00		00		00
Services & Supplies	1,020,499	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		00		00		00		00
Effect on Contingency / RE	(1,020,499)	00		00		00		00

RECEIVED
 2010 MAY 25 PM 4:04
 COUNTY ADMINISTRATOR
 AUDITOR CONTROLLER

Departmental Authorization

_____ 5/24/10
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.

5/25/10

_____ Auditor-Controller

CEO's Recommendation

Approve _____ 5/24/10
 Disapprove _____ Date

Transfer/Revision in Accordance with Board Policy dated 8/3/93.

_____ County Executive Officer

Board of Supervisor's Action

Approved _____
 Disapproved _____ Date

Agenda Item

Clerk of the Board of Supervisors

Budget Journal Entry

Document Number: BJE - 0000868 Batch ID: 1195519
 Document Description: Work Comp Actuarial Liability Adj BJE Processed On:
 Post On: Processed By:

References

Audit Trail: je0022848

Accounting

Fund	Dept	GL Acct	LI Acct	Debit Amount	Credit Amount	Prog	OUnit	Proj	Budget Period	Description
1911	063	2530	7440		1,020,499.00	2110			201006	Work Comp Actuarial Liability Adj
1911	063	2420	9600	1,020,499.00		2110			201006	Work Comp Actuarial Liability Adj
			Total	1,020,499.00	1,020,499.00					

Signatures

Signed By: Brian Duggan
 Signed On: 5/24/2010 1:56:04 PM
 Department/Agency: 063 - General Services



County of Santa Barbara, FIN

SU

Journal Entry

Document Number: JE - 0022848 Batch ID: 1195515
 Document Description: Work Comp Actuarial Liability JE Processed On:
 Post On: Processed By:

References

Audit Trail: bje0000868 Cash Type:

Accounting

Fund	Dept	GL Acct	LI Acct	Debit Amount	Credit Amount	Prog	OUnit	Proj	Act	Area	Equip	Depositor	Description
1911	063	2810	7440	1,020,499.00		2110							Work Comp Actuarial Liability Adjustment
1911	063	2710	9600		1,020,499.00	2110							Work Comp Actuarial Liability Adjustment
				Total	1,020,499.00	1,020,499.00							

Signatures

Signed By: Signed On: Department/Agency
 Brian Duggan 5/24/2010 1:55:22 PM 063 - General Services

Journal Entry

Document Number: JE - 0022846 Batch ID: 1195506
 Document Description: Work Comp Actuarial Liability Adjustment Processed On:
 Post On: Processed By:

References

Audit Trail: bje0000868 Cash Type:

Accounting

Fund	Dept	GL Acct	LI Acct	Debit Amount	Credit Amount	Prog	OUnit	Proj	Act	Area	Equip	Depositor	Description
1911		1230			63,753.00								Work Comp Actuarial Liability Adjustment
1911		1950			956,746.00								Work Comp Actuarial Liability Adjustment
1911		2350		1,020,499.00									Work Comp Actuarial Liability Adjustment
Total				1,020,499.00	1,020,499.00								

Signatures

Signed By: Signed On: Department/Agency
 Brian Duggan 5/20/2010 8:43:26 AM 063 - General Services



Budget Revision Request

BJE 0000893

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".

General Services: Establish budget for COP interest earnings in the amount of \$30,000 in the Capital Outlay Fund (0030) Project 8645.

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 establish the budget for COP interest earnings line item 3380 and establish designation line item 9788 in the amount of \$30,000 in the Capital Outlay Fund (0030) Project 8645.

Financial Summary

Increase or (Decrease) in Appropriation for / Uses:	Department / Fund 063 / 0030	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	30,000 00	00	00	00
Sources:				
Revenue	30,000 00	00	00	00
Other Financing Sources	00	00	00	00
Intrafund Transfers	00	00	00	00
Reserve or Designation	00	00	00	00
Effect on Contingency / RE	00	00	00	00

2010 MAY 17 PM 1:30
 RECEIVED
 AUDITOR-CONTROLLER

Departmental Authorization	Auditor-Controller	CEO's Recommendation	Board of Supervisor's Action
<p><i>P. Duggan</i> 5/26/10 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>Julie Hagen</i> Auditor-Controller</p>	<p><input checked="" type="checkbox"/> Approve <i>5/26/10</i> Date</p> <p><input type="checkbox"/> Disapprove</p> <p>Transfer/Revision in Accordance with Board Policy dated 8/3/93.</p> <p><i>CR</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 Journal Entry

Document Number: BJE - 0000893 Batch ID: 1201857
 Document Description: COP int earnings #8645 1732 Def Processed On:
 Post On: Processed By:

References

Audit Trail: _____

Accounting

Fund	Dept	GL Acct	LI Acct	Debit Amount	Credit Amount	Prog	OUnit	Proj	Budget Period	Description
0030	063	2420	3380	30,000.00		1930		8645	201005	COP interest earnings project 8645 SB 1732 Def
0030	063	2530	9788		30,000.00	1930		8645	201005	COP interest earnings project 8645 SB 1732 Def
				Total	30,000.00					
					30,000.00					

Signatures

Signed By _____ Signed On _____ Department/Agency _____



Budget Revision Request

BJE 0000894
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".

Treasurer-Tax Collector and Sheriff: Increase intrafund expenditure transfers from the Treasurer to the Sheriff by \$130 for taxi driver identification badges.

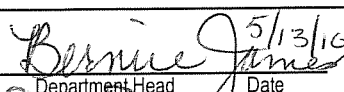
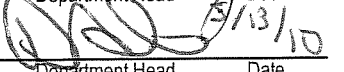

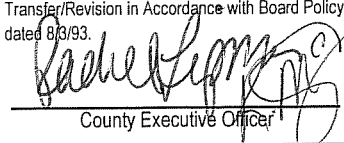
Justification: For all changes: explain what the change is for and why it is needed. Attach additional justification, board Letters or spreadsheet, if appropriate. When moving Appropriation: explain why it's available. When Revenue is adjusted: explain the reason for the increase or decrease. For adjustments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

When a taxi driver files for a business license, the Treasurer's office collects the fee and the Sheriff's department performs a background check on the individual and issues an identification card. This budget revision increases the budget in line item account 9310 for the Treasurer to reimburse the Sheriff for these services. The Treasurer will fund the increase of \$130 from services and supplies savings.

Financial Summary

Increase or (Decrease) in Appropriation for / Uses:	Department / Fund 065 / 0001	Department / Fund 032 / 0001	Department / Fund /	Department / Fund /
Salaries & Benefits	00	00	00	00
Services & Supplies	(130) 00	130 00	00	00
Other Charges	00	00	00	00
Fixed Assets	00	00	00	00
Other Financing Uses	00	00	00	00
Intrafund Transfers	130 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	130 00	00	00
Reserve or Designation	00	00	00	00
Effect on Contingency / RE	00	00	00	00

AUDIT CONTROLLER
 2010 MAY 13 PM 3:48
 RECEIVED

Departmental Authorization  Department Head Date 5/13/10  Department Head Date 5/13/10 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 5/20/10 <input type="checkbox"/> Disapprove Date Transfer/Revision in Accordance with Board Policy dated 8/8/93.  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

Document Number: BJE - 0000894 Batch ID: 1201882
 Document Description: Taxi Processed On:
 Post On: Processed By:

References

Audit Trail:

Accounting

Fund	Dept	GL Acct	LI Acct	Debit Amount	Credit Amount	Prog	OUnit	Proj	Budget Period	Description
0001	065	2530	7050	130.00		1100			201002	Increase budget for taxi driver ID cards
0001	065	2530	9310		130.00	2400			201001	Increase budget for taxi driver ID cards
0001	032	2530	9124	130.00		1010	6042		201001	Increase budget for taxi driver ID cards
0001	032	2530	7450		130.00	1010	6042		201001	Increase budget for taxi driver ID cards
				Total	260.00		260.00			

Signatures

Signed By _____ Signed On _____ Department/Agency _____
 Kimberly Tesoro 5/13/2010 10:42:00 AM 065 - Treasurer-Tax Collector-Public



County of Santa Barbara, FIN

SW

Budget Revision Request

BJE 0000909
Budget Journal Entry #

Gov. Code Sec. 29125 & 29130

JE 0024381
Related Journal Entry #

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

General Services/Risk Management: Reduce the June 30, 2010 Medical Malpractice Estimated Actuarially determined liability for Unpaid Loss and Adjusting Expense (ULAE) (\$572,120).

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 request reduces the outstanding Medical Malpractice claims liability by \$572,120; or from \$997,000 to \$424,880. This change is based on calculations in the actuarial report dated August 17, 2009.

Financial Summary

Increase or (Decrease) in Appropriation for / Uses:	Department / Fund		Department / Fund		Department / Fund		Department / Fund	
	063	1910						
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		00		00		00		00
Sources:								
Revenue	572,120	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	572,120	00		00		00		00

RECEIVED
 2010 MAY 20 PM 1:14
 AUDITOR-CONTROLLER

Departmental Authorization _____ 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. _____ Auditor/Controller	CEO's Recommendation <input checked="" type="checkbox"/> Approve <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

Document Number: BJE - 0000909
 Document Description: Medical Malpractice Actuarial Adjustment to ST/LT Liabilities
 Post On:

Batch ID: 1206436
 Processed On:
 Processed By:

References

Audit Trail: JE0024381

Accounting

Fund	Dept	GL Acct	LI Acct	Debit Amount	Credit Amount	Prog	OUnit	Proj	Budget Period	Description
1910	063	2530	9600		572,120.00	2100			201003	Medical Malpractice Actuarial Adjustment to ST/LT
1910	063	2420	5909	572,120.00		2100			201003	Medical Malpractice Actuarial Adjustment to ST/LT
Total				572,120.00	572,120.00					

Signatures

Signed By: _____ Signed On: _____ Department/Agency: _____
 Brian Duggan 5/19/2010 3:45:21 PM 063 - General Services



Journal Entry

Document Number: JE - 0024373 Batch ID: 1206396
 Document Description: Medical Malpractice Actuarial Adjustment to ST/LT Liabilities
 Post On: Processed On:
 Processed By:

References

Audit Trail: _____ Cash Type:

Accounting

Fund	Dept	GL Acct	LJ Acct	Debit Amount	Credit Amount	Prog	OUnit	Proj	Act	Area	Equip	Depositor	Description
1910		1230		441,996.00									Med Mal Actuarial Adjustment to ST/LT Liabilities
1910		1950		130,124.00									Med Mal Actuarial Adjustment to ST/LT Liabilities
1910		2350			572,120.00								Med Mal Actuarial Adjustment to ST/LT Liabilities
Total				572,120.00	572,120.00								

Signatures

Signed By: _____ Signed On: _____ Department/Agency: _____
 Brian Duggan 5/19/2010 3:47:13 PM 063 - General Services



Journal Entry

Document Number: JE - 0024381 Batch ID: 1206429
 Document Description: Medical Malpractice 0910 Actuarial liability adjustment
 Post On: Processed On:
 Processed By:

References
 Audit Trail: bje0000909 Cash Type:

Accounting

Fund	Dept	GL Acct	LI Acct	Debit Amount	Credit Amount	Prog	OUnit	Proj	Act	Area	Equip	Depositor	Description
1910	063	2810	9600	572,120.00		2100							Med Mal 0910 Actuarial ST/LT liability adjustment
1910	063	2710	5909		572,120.00	2100							Med Mal 0910 Actuarial ST/LT liability adjustment
			Total	572,120.00	572,120.00								

Signatures
 Signed By: _____ Signed On: _____ Department/Agency: _____
 Brian Duggan 5/19/2010 3:51:40 PM 063 - General Services

County of Santa Barbara - Medical Malpractice

Short- and Long-Term Liabilities

Liabilities as of 6/30/09:	Expected		Discounted	
	Current (Short Term)	Loss and ALAE: ULAE:	Current (Short Term)	Loss and ALAE: ULAE:
Short-Term Loss and LAE:	\$551,561	\$539,561 12,000	\$540,850	11,767
Non-current (Long Term)	\$231,456	\$231,456	\$214,118	23,499
Long-Term Loss and LAE:	\$256,041	24,585 \$256,041	\$237,617	23,499
Total Liability	\$771,017	\$771,017	\$743,201	35,266
	\$807,602	36,585 \$807,602	\$778,467	
Liabilities as of 6/30/10:				
Current (Short Term)	\$197,393	\$197,393	\$193,560	15,444
Short-Term Loss and LAE:	\$213,143	15,750 \$213,143	\$209,004	651,000 = (44,996)
Non-current (Long Term)	\$183,948	\$183,948	\$170,026	45,850
Long-Term Loss and LAE:	\$232,485	48,537 \$232,485	\$215,876	346,000 = (130,124)
Total Liability	\$381,341	\$381,341	\$363,586	
	\$445,628	64,287 \$445,628	\$424,880	(572,120)
Liabilities as of 6/30/09:				
Current (Short Term)	\$637,016	\$717,437	\$928,012	\$1,080,387
Short-Term Loss and LAE:	14,167	15,956 \$733,393	20,639	24,028
Non-current (Long Term)	\$257,798	\$290,344	\$375,563	\$437,229
Long-Term Loss and LAE:	28,293	31,864 \$322,208	41,217	47,986
Total Liability	\$894,814	\$1,007,781	\$1,303,575	\$1,517,616
	\$937,274	47,820 \$1,055,601	61,856	72,014
Liabilities as of 6/30/10:				
Current (Short Term)	\$233,046	\$262,467	\$339,504	\$395,250
Short-Term Loss and LAE:	18,595	20,942 \$283,409	27,089	31,537
Non-current (Long Term)	\$204,712	\$230,556	\$298,226	\$347,193
Long-Term Loss and LAE:	55,203	62,172 \$292,728	80,421	93,625
Total Liability	\$437,758	\$493,023	\$637,730	\$742,443
	\$437,758	\$437,758	\$437,730	\$437,730

Balance Sheet

As of: 3/31/2010
Accounting Period: CLOSED

Selection Criteria: Fund = 1910

Layout Options: Summarized By = Fund; Page Break At = Fund

Fund 1910 -- Medical Malpractice Self Ins

	Beginning Balance 7/1/2009	Year-To-Date Debits	Year-To-Date Credits	Ending Balance 3/31/2010
Assets & Other Debits				
Assets				
0110 -- Cash in Treasury	2,527,668.88	149,095.97	447,229.80	2,229,535.05
0115 -- Treasury FMV Adjustment	19,969.87	2,982.96	12,370.86	10,581.97
0240 -- Interest Receivable	9,549.91	22,811.45	26,095.97	6,265.39
Total Assets	2,557,188.66	174,890.38	485,696.63	2,246,382.41
Total Assets & Other Debits	2,557,188.66	174,890.38	485,696.63	2,246,382.41
Liabilities, Equity & Other Credits				
Liabilities				
1010 -- Warrants Payable	0.00	13,557.05	13,557.05	0.00
1015 -- EFT Payable	0.00	287,071.77	287,071.77	0.00
1210 -- Accounts Payable	0.00	300,628.82	300,628.82	0.00
1230 -- Claims Payable	651,000.00	0.00	0.00	651,000.00
1950 -- Litigation & Ins. Claim Liab	346,000.00	0.00	0.00	346,000.00
Total Liabilities	997,000.00	601,257.64	601,257.64	997,000.00
Equity				
2350 -- Retained Earnings-Unreserved	1,560,188.66	1,514,102.66	1,203,296.41	1,249,382.41
Total Equity	1,560,188.66	1,514,102.66	1,203,296.41	1,249,382.41
Total Liabilities, Equity & Other Credits	2,557,188.66	2,115,360.30	1,804,554.05	2,246,382.41



	<u>Fund</u>	<u>Dept</u>	<u>GL</u>	<u>LI Acct</u>	<u>Dr</u>	<u>Cr</u>	<u>Prog</u>
JE 0024373	Current (Short Term-Discounted) Liabilities				209,004		
				Less:B/S Claims Payable 1230	<u>(651,000)</u>		
	1910		1230		(441,996)		
	Non-current (Long Term-Discounted Liabilities				215,876		
				Less:B/S Litigation & Ins Claim 1950	<u>(346,000)</u>		
	1910		1950		(130,124)		
	1910		2350			572,120	
BJE 0000909	1910	063	2530	9600		572,120	2100
	1910	063	2420	5909	572,120		2100
JE 0024381	1910	063	2810	9600	572,120		2100
	1910	063	2710	5909		572,120	2100
	Current Balance Sheet (1230 & 1950)				997,000		
	Net Reduction per actuary				<u>(572,120)</u>		
	New outstanding Med Mal claims liability				424,880		
	Med Mal Actuarial Adjustment to S/T-L/T Laibilities FY 09-10						

Budget Revision Request

BJE 000910
Budget Journal Entry #

Gov. Code Sec. 29125 & 29130

JE
Related Journal Entry #

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

Sheriff: Recognize a \$7,738 donation from the Sheriff's Benevolent Posse for the purchase of new video monitoring equipment for use in the Jail

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

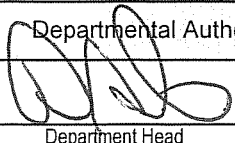


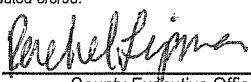
The Main Jail has had recurring problem with the aging video monitoring system in place in the various wings of the facility. The Sheriff's Posse, a non-profit fund raising group focused on the needs of County law enforcement, endorsed the need of a replacement video system. This revision recognizes the donation of \$7,738 from the Sheriff's Benevolent Posse and increases Services & Supplies for a like amount to cover the cost of the new system.

COUNTY ADMINISTRATION
 2010 MAY 19 PM 4:23
 RECEIVED INSTRUCTIONS
 AUDITOR CONTROLLER

Financial Summary

Increase or (Decrease) in Appropriation for / Uses:	Department / Fund 032 / 0001	Department / Fund /	Department / Fund /	Department / Fund /
Salaries & Benefits	00	00	00	00
Services & Supplies	7,738 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	7,738 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

2010 MAY 19 PM 4:07
 RECEIVED
 AUDITOR CONTROLLER

<p>Departmental Authorization</p> <p> 5/19/10</p> <p>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> 5/19/10</p> <p>Auditor-Controller</p>	<p>CEO's Recommendation</p> <p><input checked="" type="checkbox"/> Approve  5/19/10</p> <p><input type="checkbox"/> Disapprove Date</p> <p>Transfer/Revision in Accordance with Board Policy dated 8/3/93.</p> <p></p> <p>County Executive Officer</p>	<p>Board of Supervisor's Action</p> <p><input type="checkbox"/> Approved</p> <p><input type="checkbox"/> Disapproved Date</p> <p>Agenda Item</p> <p>Clerk of the Board of Supervisors</p>
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Budget Journal Entry

Document Number: BJE - 0000910 Batch ID: 1206753
 Document Description: Sheriff Posse Processed On:
 Post On: Sheriff Posse Processed By:

References

Audit Trail: _____

Accounting

Fund	Dept	GL Acct	LJ Acct	Debit Amount	Credit Amount	Prog	OLUnit	Proj	Budget Period	Description
0001	032	2420	5895	7,738.00		1071	6095	2560	201005	Sheriff Posse Donation - Jail DVD/Hard drives
0001	032	2530	7348		7,738.00	1071	6095	2560	201005	Sheriff Posse Donation - Jail DVD/Hard drives
Total				7,738.00	7,738.00					

Signatures

Signed By _____ Signed On _____ Department/Agency _____
 Douglas Martin 5/19/2010 1:23:06 PM 032 - Sheriff



SW

Budget Revision Request

BJE 000913

Budget Journal Entry #

Gov. Code Sec. 29125 & 29130

JE 0024500

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".

052 Parks: Decrease to designated various in fund 2140, County Service Area (CSA) 5, by \$10,000 to increase the utilities line item budget up to \$31,000 for higher than budgeted utilities costs.

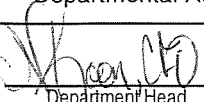

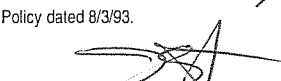
Justification: For all changes: explain what the change is for and why it is needed. Attach additional justification, board Letters or spreadsheet, if appropriate. When moving Appropriation: explain why it's available. When Revenue is adjusted: explain the reason for the increase or decrease. For adjustments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

This budget revision will decrease designation (various) in CSA 5 Fund (#2140) by \$10,000 and increase the utilities line item from \$21,000 to \$31,000. The utilities line item is currently \$1,262 over budget. This budget revision adjusts the utilities budget to pay for the current shortfall and higher utility estimates for CSA 5 through the end of FY 2009-10.

Financial Summary

Increase or (Decrease) in Appropriation for / Uses:	Department / Fund 052 / 2140	Department / Fund /	Department / Fund /	Department / Fund /
Salaries & Benefits	00	00	00	00
Services & Supplies	10,000 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	10,000 00	00	00	00
Effect on Contingency / RE	- 00	00	00	00

RECEIVED
 MAY 20 PM 4:05
 COUNTY ADMINISTRATOR
 RECEIVED
 MAY 20 PM 3:58
 COUNTY CONTROLLER

Departmental Authorization  Department Head 5/20/2010 Date	Auditor-Controller Budget Journal Entry and Related Journal Entry if applicable Approved as to Accounting Form  Auditor-Controller 5/20/10	CEO's Recommendation <input checked="" type="checkbox"/> Approve <input type="checkbox"/> Disapprove Date: 5/24/10 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

Document Number: BJE - 0000913 Batch ID: 1207413
 Document Description: 2140 CSA5 Utilities Processed On:
 Post On: Processed By:

References
 Audit Trail:

Accounting

Fund	Dept	GL Acct	LI Acct	Debit Amount	Credit Amount	Prog	Unit	Proj	Budget Period	Description
2140	052	2420	9799	10,000.00		0702			201004	Decrease designation for increased utilities.
2140	052	2530	7760		10,000.00	0702			201004	Increase utilities budget, higher estimates.
			Total	10,000.00	10,000.00					

Signatures

Signed By: Nicole Koon Signed On: 5/20/2010 3:45:05 PM Department/Agency: 052 - Parks

Journal Entry

Document Number: JE - 0024500 Batch ID: 1207383
 Document Description: 2140 CSA5 Utilities Processed On:
 Post On: Processed By:

References

Audit Trail: _____ Cash Type: _____

Accounting

Fund	Dept	GL Acct	LI Acct	Debit Amount	Credit Amount	Prog	OUnit	Proj	Act	Area	Equip	Depositor	Description
2140	052	2100	9799	10,000.00		0702							Decrease to designation due to increased utilities
2140	052	2710	9799		10,000.00	0702							Increase to utilities budget, higher than estimate
				Total	10,000.00								
					10,000.00								

Signatures

Signed By: _____ Signed On: _____ Department/Agency: _____
 Nicole Koon 5/20/2010 3:48:19 PM 052 - Parks



Budget Revision Request

Gov. Code Sec. 29125 & 29130

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

Public Health: Transfer \$1,107,775 from TSAC Endowment to the County's General Fund designation for audit exceptions to cover the MISC contingency liability for the Public Health Department.

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.

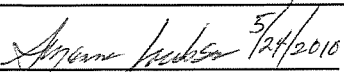
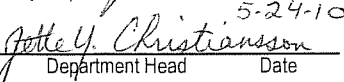


This Budget Revision Request will record the transfer of \$1,107,775 from the TSAC Endowment to the County's General Fund designation for audit exceptions to cover the Multi-Agency Integrated System of Care (MISC) contingency liability for the Public Health Department. As a partner to the MISC program, the Public Health Department was reimbursed in the amount of \$1,107,775 from the Alcohol, Drug and Mental Health Services Department for services provided from Medi-Cal sources.

These payments, along with payments to other partners (Social Services and Probation) are currently under dispute with the State Department of Mental Health. This transfer will designate these funds pending the resolution of a formal audit appeal.

Financial Summary

Increase or (Decrease) in Appropriation for / Uses:	Department / Fund 041 / 0046	Department / Fund 990 / 0001	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	1,107,775 00	00	00	00
Intrafund Transfers	00	00	00	00
Reserve or Designation	00	1,107,775 00	00	00
Sources:				
Revenue	00	00	00	00
Other Financing Sources	00	1,107,775 00	00	00
Intrafund Transfers	00	00	00	00
Reserve or Designation	1,107,775 00	00	00	00
Effect on Contingency / RE	- 00	- 00	00	00

2010 MAY 26 PM 2:38
 ROUTE 10:
 AUDIT INSTRUCTIONS:
 CONTROLLER
 RECEIVED
 24 PM 3 19
 COUNTY ADMINISTRATOR

Departmental Authorization	Auditor-Controller	CEO's Recommendation	Board of Supervisor's Action
 Department Head Date 5/24/2010  Department Head Date 5-24-10	Budget Journal Entry and Related Journal Entry if applicable Approved as to Accounting Form.  Auditor-Controller 5.26.10	<input checked="" type="checkbox"/> Approve <input type="checkbox"/> Disapprove Date 5/26/10 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

Document Number: BJE - 0000914 Batch ID: 1208162
 Document Description: TSAC BJE Processed On:
 Post On: Processed By:

References

Audit Trail: _____

Accounting

Fund	Dept	GL Acct	LI Acct	Debit Amount	Credit Amount	Prog	OUnit	Proj	Budget Period	Description
0046	041	2530	7901		1,107,775.00	8600			201006	TSAC - MISC Contingency Liability
0046	041	2420	9773	1,107,775.00		8600			201006	TSAC - MISC Contingency Liability
0001	990	2420	5911	1,107,775.00		8300	0041		201006	TSAC - MISC Contingency Liability
0001	990	2530	9776		1,107,775.00	8300	0041		201006	TSAC - MISC Contingency Liability
Total				2,215,550.00	2,215,550.00					

Signatures

Signed By _____ Signed On _____ Department/Agency _____
 Gustavo Mejia 5/21/2010 3:28:57 PM 041 - Public Health



Journal Entry

Document Number: JE - 0024555 Batch ID: 1208207
 Document Description: TSAC-MISC Contingency Liability Processed On:
 Post On: Processed By:

References

Audit Trail: Cash Type: I - Interfund

Accounting

Fund	Dept	GL Acct	LJ Acct	Debit Amount	Credit Amount	Prog	QUnit	Proj	Act	Area	Equip	Depositor	Description
1171		1330		1,107,775.00									TSAC-PHD MISC Contingency Liability
1171		0110			1,107,775.00								TSAC-PHD MISC Contingency Liability
0046		0110		1,107,775.00									TSAC-PHD MISC Contingency Liability
0046		0260			1,107,775.00								TSAC-PHD MISC Contingency Liability
0046	041	2810	7901	1,107,775.00		8600							TSAC-PHD MISC Contingency Liability
0046		0110			1,107,775.00								TSAC-PHD MISC Contingency Liability
0046	041	2710	9773	1,107,775.00		8600							TSAC-PHD MISC Contingency Liability
0046	041	2100	9773	1,107,775.00		8600							TSAC-PHD MISC Contingency Liability
0001		0110			1,107,775.00								TSAC-PHD MISC Contingency Liability
0001	990	2710	5911		1,107,775.00	8300	0041						TSAC-PHD MISC Contingency Liability
0001	990	2810	9776	1,107,775.00		8300	0041						TSAC-PHD MISC Contingency Liability
0001	990	2100	9776		1,107,775.00	8300	0041						TSAC-PHD MISC Contingency Liability
				Total	6,646,650.00								6,646,650.00

Signatures

Signed By: Gustavo Mejia Signed On: 5/21/2010 5:14:47 PM Department/Agency: 041 - Public Health

Mejia, Gustavo

From: Morgantini, Richard
Sent: Monday, May 24, 2010 7:25 AM
To: Mejia, Gustavo
Subject: RE: TSAC Budget Revision.xls

Looks good, it's ready fro signatures.

Richard Morgantini
Fiscal & Policy Analyst
County Executive Office
805-568-3551

From: Mejia, Gustavo
Sent: Friday, May 21, 2010 4:49 PM
To: Morgantini, Richard
Cc: Jacobson, Suzanne
Subject: TSAC Budget Revision.xls

Richard:

The attached BRR is for your review. I prepared this revision at the request of Suzanne who has been communicating with Jason Stilwell regarding this issue. If you have any questions please give Suzanne a call.

Thank You!

Budget Revision Request

BJE 0000924
Budget Journal Entry #

Gov. Code Sec. 29125 & 29130

JE 0024107
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: Increase the capital budget for Goleta Beach Sand Nourishment project \$1,400,000. This project is 87% funded from Federal and California Emergency Management Agency funds (FEMA and CalEMA). Parital reimbursement from calEMA and FEMA of \$961,491 has been received to date, with another reimbursement of \$251,000 anticipated by June 1st, 2010. The remaining balance of \$187,509 will be drawn from Parks Capital fund designated various.

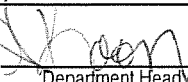


Justification: For all changes: explain what the change is for and why it is needed. Attach additional justification, board Letters or spreadsheet, if appropriate. When moving Appropriation: explain why it's available. When Revenue is adjusted: explain the reason for the increase or decrease. For adjustments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

This budget revision will increase the Parks Department Capital fund (#0030) Construction in Progress line item (#8700) by \$1,400,000 to pay for services rendered by local vendors in response to the Goleta Beach Emergnecy Sand Nourishment project in March 2010. This project was not anticipated at budget adoption and is being funded through a variety of funding sources including CalEMA and FEMA (\$1,212,491) and Parks Capital designated various projects (\$187,509).

Financial Summary

	Department / Fund 052 / 0030	Department / Fund /	Department / Fund /	Department / Fund /
Increase or (Decrease) in Appropriation for / Uses:				
Salaries & Benefits	00	00	00	00
Services & Supplies	00	00	00	00
Other Charges	00	00	00	00
Fixed Assets	1,400,000 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	1,212,491 00	00	00	00
Other Financing Sources	00	00	00	00
Intrafund Transfers	00	00	00	00
Reserve or Designation	187,509 00	00	00	00
Effect on Contingency / RE	- 00	00	00	00

AUDITOR-CONTROLLER
 2:10 PM
 MAY 25
 PM 4:05

Departmental Authorization  Department Head 5/21/2010 Date	Auditor-Controller Budget Journal Entry and Related Journal Entry if applicable Approved as to Accounting Form.  Auditor-Controller	CEO's Recommendation <input checked="" type="checkbox"/> Approve <input type="checkbox"/> Disapprove Date: 5/26/10 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

Document Number: BJE - 0000924 Batch ID: 1208574
 Document Description: Goleta Beach Sand Nourishment Emergency project Processed On:
 Post On: Processed By:

References

Audit Trail:

Accounting

Fund	Dept	GL Acct	LI Acct	Debit Amount	Credit Amount	Prog	OUnit	Proj	Budget Period	Description
0030	052	2420	4610	961,491.00		1931			201005	FEMA reimburse for Goleta Beach Sand.
0030	052	2420	4160	251,000.00		1931			201005	CalEma reimburse for Goleta Beach Sand.
0030	052	2420	9799	187,509.00		1931			201005	Parks designated various project for Goleta Sand.
0030	052	2530	8700		1,400,000.00	1931		8598	201005	Increase appropriation for emergency Goleta Sand.
				Total	1,400,000.00					
					1,400,000.00					

Signatures

Signed By: Signed On: Department/Agency:
 Nicole Koon 5/26/2010 3:11:45 PM 052 - Parks

Journal Entry

Document Number: JE - 0024107 Batch ID: 1204659
 Document Description: Goleta Beach Sand Nourishment Emergency Project
 Post On: Processed On:
 Processed By:

References

Audit Trail: _____ Cash Type: _____

Accounting

Fund	Dept	GL Acct	LI Acct	Debit Amount	Credit Amount	Prog	OUnit	Proj	Act	Area	Equip	Depositor	Description
0030	052	2100	9799	187,509.00		1931							Parks Designated Various for Goleta Sand.
0030	052	2710	9799		187,509.00	1931		8598					Goleta Sand Nourishment emergency project.
Total				187,509.00	187,509.00								

Signatures

Signed By: _____ Signed On: _____ Department/Agency: _____

Nicole Koon 5/26/2010 11:00:00 AM 052 - Parks

Budget Revision Request

Gov. Code Sec. 29125 & 29130

BJE 0000925
Budget Journal Entry #

JE 0024623
Related Journal Entry #

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

CEO/HR: Increase the Budget for Unemployment Insurance claims by \$202,600, utilizing an unanticipated premium revenue and retained earnings in order to accommodate unanticipated increases in claims as a result of economic conditions and

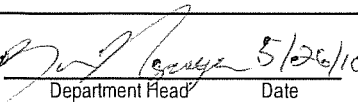
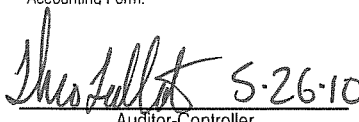

Justification: For all changes: explain what the change is for and why it is needed. Attach additional justification, board Letters or spreadsheet, if appropriate. When moving Appropriation: explain why it's available. When Revenue is adjusted: explain the reason for the increase or decrease. For adjustments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

Due to an unanticipated increase in Unemployment Claims as a result of economic conditions and Federal extensions to unemployment benefits, the Unemployment Insurance Fund budget needs to be increased from \$802,300 to \$1,004,900. The final Unemployment Claims payment to the State of California for this fiscal year is due within 30 days from the billing statement date of 5/21/2010. If not made by that date, the County will be assessed a 10% penalty on the total billed amount, which for the last quarter would equate to a \$30,000 penalty. Funding for the FY 2009-2010 was based on an actuarial analysis and recommendations completed in 2008, however economic conditions have changed dramatically since the 2009-2010 actuarial analysis funding recommendations were made. For the FY 2010-2011 a new actuarial analysis was completed, taking into account the changed economic climate and the Federal extension of unemployment benefits from 26 to 78 weeks. As a result of the actuarial departmental contributions were increased to \$1,623,818 for the FY 2010-2011 to ensure that sufficient funding is available to adequately cover expected unemployment claims.

Financial Summary

Increase or (Decrease) in Appropriation for / Uses:	Department / Fund 064 / 1913	Department / Fund /	Department / Fund /	Department / Fund /
Salaries & Benefits	00	00	00	00
Services & Supplies	00	00	00	00
Other Charges	202,600 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	120,762 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	(81,838) 00	00	00	00

COUNTY ADMINISTRATION
 ROUTE TO:
 2010 MAY 26 PM 3:25
 RETURN TO:

Departmental Authorization	Auditor-Controller	CEO's Recommendation	Board of Supervisor's Action
 Department Head _____ Date <u>5/26/10</u>	Budget Journal Entry and Related Journal Entry if applicable Approved as to Accounting Form.  Auditor-Controller _____ Date <u>5-26-10</u>	<input checked="" type="checkbox"/> Approve <input type="checkbox"/> Disapprove Date <u>5-26-10</u> Transfer/Revision in Accordance with Board Policy dated 8/3/93.  County Executive Officer _____	<input type="checkbox"/> Approved <input type="checkbox"/> Disapproved Date _____ Agenda Item _____ Clerk of the Board of Supervisors _____

Budget Journal Entry

Document Number: BJE - 0000925 Batch ID: 1208586
 Document Description: YE BJE for UE Insurance Fund Processed On:
 Post On: Processed By:

References

Audit Trail: JE0024623

Accounting

Fund	Dept	GL Acct	LI Acct	Debit Amount	Credit Amount	Prog	OUnit	Proj	Budget Period	Description
1913	064	2420	9600	81,838.00		8632			201006	Release Funds from Retained Earnings
1913	064	2420	5766	45,133.00		8632			201006	Increase Revenue Budget
1913	064	2420	5767	75,629.00		8632			201006	Increase Revenue Budget
1913	064	2530	7841		202,600.00	8632			201006	Increase appropriation for Insurance Claims
Total				202,600.00	202,600.00					

Signatures

Signed By: Signed On: Department/Agency
 Don Nguyen 5/26/2010 3:09:53 PM 064 - Human Resources



County of Santa Barbara, FIN

51

Printed: 5/26/2010 3:13:43 PM

Journal Entry

Document Number: JE - 0024623 Batch ID: 1208591
 Document Description: JE to Actualize Transfer of funds from Retained Earnings Processed On:
 Post On: Processed By:

References

Audit Trail: BJE0000925 Cash Type:

Accounting

Fund	Dept	GL Acct	LI Acct	Debit Amount	Credit Amount	Prog	OUnit	Proj	Act	Area	Equip	Depositor	Description
1913		2350		81,838.00									
1913	064	2710	9600		81,838.00	8632							Release Retained Earnings
Total				81,838.00	81,838.00								Release Retained Earnings

Signatures

Signed By _____ Signed On _____ Department/Agency _____