RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF SANTA BARBARA STATE OF CALIFORNIA

IN THE MATTER OF ADOPTING THE BUDGET FOR FISCAL YEAR 2019-20

RESOLUTION NO. 19-

WHEREAS, the Board of Supervisors of the County of Santa Barbara, State of California, has been meeting from time to time and holding public hearings at such meetings for the discussion and consideration of the Recommended Budget for the 2019-20 fiscal year, all pursuant to notice and the provisions of law, said public hearings having commenced on June 11, 2019, and concluded not later than June 21, 2019, pursuant to the requirements of Sections 29080 through 29092 of the Government Code of the State of California; and

WHEREAS, said Board of Supervisors has met pursuant to such published notice and heard all members of the general public and officials present regarding the matters aforesaid and has considered, made and settled all revisions of, deductions from, and increases or additions to the 2019-20 Recommended Budget which it deems advisable; and

WHEREAS, the record is in final form in the possession of the Santa Barbara County Clerk of the Board of Supervisors and Auditor-Controller, which meets requirements set forth in Government Code Section 29089, and the public hearing on said budget being now finally closed, and the meetings thereon finally concluded;

NOW THEREFORE, BE IT RESOLVED by the Board of Supervisors of the County of Santa Barbara, State of California, that said budget as so increased, modified, revised and finally settled shall be, and the same hereby is adopted as the budget for the 2019-20 fiscal year for the County of Santa Barbara and all other entities whose affairs are financed and under the supervision of the Board of Supervisors; and that said budget document presently consists of the 2019-20 Recommended Budget, the record for the Budget Hearings, and the summaries and decisions of the Santa Barbara County Board of

Supervisors in making final budget adjustments which are incorporated herein and made a part of this resolution as though set forth in full pursuant to Government Code Section 29090.

BE IT FURTHER RESOLVED that the Auditor-Controller in compiling the final budget, is authorized to make adjustments required to balance interfund and intrafund transfers, and to make adjustments in offsetting revenue/expenditure accounts to the extent that there is no net overall change in the budget or no net change in General Fund Contribution as adopted during budget hearings.

BE IT FURTHER RESOLVED that the County Executive Officer and the Auditor-Controller are authorized to transfer appropriations to or from the Salary and Retirement Offset account in order to make adjustments, if necessary, to the Salaries and Benefits account of departmental budgets in accordance with any negotiated salary agreements or retirement rate changes.

BE IT FURTHER RESOLVED that the County Executive Officer and the Auditor-Controller are authorized to make final budget adjustments that transfer 2018-19 appropriations for fixed assets and other material purchases that have been ordered but not received by June 30, 2019 to the 2019-20 budget, subject to established criteria.

BE IT FURTHER RESOLVED that the County Executive Officer is authorized to approve revisions to the 2019-20 budget that increase appropriations for approved fixed assets because of price changes subsequent to the adoption of the budget in amounts up to ten percent (10%) of the approved budget for the item.

BE IT FURTHER RESOLVED that the County Executive Officer is authorized to approve revisions to the 2019-20 budget to allow purchase of equipment approved in the budget as "Service and Supplies," which are subject to reclassification as fixed assets due to price changes which occur after the preparation of the budget, causing the item to meet the capitalization threshold of $5,000 for equipment.

BE IT FURTHER RESOLVED that the Auditor-Controller, in compiling the Final Budget, is authorized to make ministerial budget changes and to transfer appropriations to or from fund balance components and contingencies to balance the budget for the various funds governed by the Board of Supervisors.

BE IT FURTHER RESOLVED that the internal charges for services included in the 2019-20 Recommended Budget and as increased, modified and revised, and finally settled, are hereby adopted and incorporated into the financing of the Final Budget.

BE IT FURTHER RESOLVED that the Auditor-Controller is authorized to make adjustments to the final budget throughout fiscal year 2019-20 for line item accounts 3381 Unrealized Gain/Loss on Investments and 9897 Unrealized Gains to properly record changes in the fair value of investments.

BE IT FURTHER RESOLVED that the Auditor-Controller is authorized to make adjustments to the final budget throughout fiscal year 2019-20 for line item account 3380 Interest Income and various fund balance accounts in order to properly record fund balance increases in operating funds due to interest income in the underlying agency fund.

BE IT FURTHER RESOLVED that the Other Post Employment Benefits (OPEB) contribution rate provided for by the County for fiscal year 2019-20 will be set at 4.0% of pensionable compensation.

BE IT FURTHER RESOLVED that the Auditor-Controller and County Executive Officer are authorized to make any adjustments to the final budget for fiscal year 2019-20 in order to comply with any Governmental Accounting Standards Board Pronouncements or to conform the budget to Generally Accepted Accounting Principles.

BE IT FURTHER RESOLVED that the Auditor-Controller is hereby authorized to make adjustments to the final budget for fiscal year 2019-20 to reflect the transfer of any FY 2018-19 residual fund balance greater than $0 (zero) to the unassigned fund balance account.

If the General Fund residual fund balance ends the 2018-19 fiscal year below $0 (zero), the difference will be taken from the General Fund Strategic Reserve.

BE IT FURTHER RESOLVED that the salary resolution be adopted as amended with any changes made by the Board of Supervisors during the June 2019 budget hearings, to be effective July 1, 2019, updating job classifications and department position allocations to include positions approved by the Board of Supervisors during the Fiscal Year 2019-20 budget hearings.

PASSED, APPROVED, AND ADOPTED by reference in accordance with Government Code Section 29090 by the Board of Supervisors of the County of Santa Barbara, State of California, this _____ day of June 2019 by the following vote:

AYES:

NOES:

ABSENT:

ATTEST:
Mona Miyasato
Clerk of the Board

BY: _____

_____
Steve Lavagnino, Chair
Board of Supervisors

APPROVED AS TO FORM:
Michael Ghizzoni
County Counsel

BY: _____
County Counsel

APPROVED AS TO
ACCOUNTING FORM
Betsy Schaffer, CPA, CPFO
Auditor-Controller

BY: _____
Auditor-Controller