

**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 2020-21

RESOLUTION NO. 20- 97

1 **WHEREAS**, the Board of Supervisors of the County of Santa Barbara, State of California, has
2 been meeting from time to time and holding public hearings at such meetings for the discussion and
3 consideration of the Recommended Budget for the 2020-21 fiscal year, all pursuant to notice and the
4 provisions of law, said public hearings having commenced on June 9, 2020, and concluded not later than
5 June 19, 2020, pursuant to the requirements of Sections 29080 through 29092 of the Government Code
6 of the State of California; and

7 **WHEREAS**, said Board of Supervisors has met pursuant to such published notice and heard all
8 members of the general public and officials present regarding the matters aforesaid and has considered,
9 made and settled all revisions of, deductions from, and increases or additions to the 2020-21
10 Recommended Budget which it deems advisable; and

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

15 **NOW THEREFORE, BE IT RESOLVED** by the Board of Supervisors of the County of Santa
16 Barbara, State of California, that said budget as so increased, modified, revised and finally settled shall
17 be, and the same hereby is adopted as the budget for the 2020-21 fiscal year for the County of Santa
18 Barbara and all other entities whose affairs are financed and under the supervision of the Board of
19 Supervisors; and that said budget document presently consists of the 2020-21 Recommended Budget, the
20 record for the Budget Hearings, and the summaries and decisions of the Santa Barbara County Board of

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

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

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

11 **BE IT FURTHER RESOLVED** that the County Executive Officer and the Auditor-Controller
12 are authorized to make final budget adjustments that transfer 2019-20 appropriations for fixed assets and
13 other material purchases that have been ordered but not received by June 30, 2020 to the 2020-21
14 budget, subject to established criteria.

15 **BE IT FURTHER RESOLVED** that the County Executive Officer is authorized to approve
16 revisions to the 2020-21 budget that increase appropriations for approved fixed assets because of price
17 changes subsequent to the adoption of the budget in amounts up to ten percent (10%) of the approved
18 budget for the item.

19 **BE IT FURTHER RESOLVED** that the County Executive Officer is authorized to approve
20 revisions to the 2020-21 budget to allow purchase of equipment approved in the budget as "Service and
21 Supplies," which are subject to reclassification as fixed assets due to price changes which occur after the
22 preparation of the budget, causing the item to meet the capitalization threshold of \$5,000 for equipment.

23 **BE IT FURTHER RESOLVED** that the Auditor-Controller, in compiling the Final Budget, is
24 authorized to make ministerial budget changes and to transfer appropriations to or from fund balance

1 components and contingencies to balance the budget for the various funds governed by the Board of
2 Supervisors.

3 **BE IT FURTHER RESOLVED** that the internal charges for services included in the 2020-21
4 Recommended Budget and as increased, modified and revised, and finally settled, are hereby adopted
5 and incorporated into the financing of the Final Budget.

6 **BE IT FURTHER RESOLVED** that the Auditor-Controller is authorized to make adjustments
7 to the final budget throughout fiscal year 2020-21 for line item accounts 3381 Unrealized Gain/Loss on
8 Investments and 9897 Unrealized Gains to properly record changes in the fair value of investments.

9 **BE IT FURTHER RESOLVED** that the Auditor-Controller is authorized to make adjustments
10 to the final budget throughout fiscal year 2020-21 for line item account 3380 Interest Income and various
11 fund balance accounts in order to properly record fund balance increases in operating funds due to
12 interest income in the underlying agency fund.

13 **BE IT FURTHER RESOLVED** that the Other Post Employment Benefits (OPEB) contribution
14 rate provided for by the County for fiscal year 2020-21 will be set at 4.0% of pensionable compensation.

15 **BE IT FURTHER RESOLVED** that the Auditor-Controller and County Executive Officer are
16 authorized to make any adjustments to the final budget for fiscal year 2020-21 in order to comply with
17 any Governmental Accounting Standards Board Pronouncements or to conform the budget to Generally
18 Accepted Accounting Principles.

19 **BE IT FURTHER RESOLVED** that the Auditor-Controller is hereby authorized to make
20 adjustments to the final budget for fiscal year 2020-21 to reflect the transfer of any FY 2019-20 residual
21 fund balance greater than \$0 (zero) to the unassigned fund balance account. If the General Fund residual
22 fund balance ends the 2019-20 fiscal year below \$0 (zero), the difference will be taken from the General
23 Fund Strategic Reserve.

24 **BE IT FURTHER RESOLVED** that the salary resolution be adopted as amended with any
25 changes made by the Board of Supervisors during the June 2020 budget hearings, to be effective July 1,

2020, updating job classifications and department position allocations to include positions approved by the Board of Supervisors during the Fiscal Year 2020-21 budget hearings.

BE IT FURTHER RESOLVED that the Board of Supervisors hereby extends the application of "Laura's Law" (the Assisted Outpatient Demonstration Project Act of 2002, codified at California Welfare and Institutions Code (WIC) Sections 5345 through 5349.5) within the County of Santa Barbara, for a second three-year period, beginning on the date of this resolution and ending at the earlier of three years or the repeal of Laura's Law pursuant to WIC Section 5349.5, subject to annual appropriations and within the confines of WIC Section 5703 which expressly limits the amount of funds that counties must appropriate for mental health services, and targeted to serve about ten adults annually, and finds that no voluntary mental health program serving adults, and no children's mental health program, may be reduced as a result of implementing Laura's Law.

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 9th day of June 2020 by the following vote:

AYES: Supervisors Williams, Hart, Hartmann, and Lavagnino

NOES: Supervisor Adam

ABSENT: NONE

ATTEST:
Mona Miyasato
Clerk of the Board

BY: Shirley LaGuerra

Gregg Hart
Gregg Hart, Chair
Board of Supervisors

APPROVED AS TO FORM:
Michael Ghizzoni
County Counsel

BY: Michael Ghizzoni
County Counsel

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

BY: Betsy M. Schaffer
Auditor-Controller