

**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 2005-06**

RESOLUTION NO. 05-173

1 **WHEREAS**, the Board of Supervisors of the County of Santa Barbara, State of
2 California, has been meeting from time to time and holding public hearings at such meetings
3 for the discussion and consideration of the proposed budget for the 2005-06 fiscal year, all
4 pursuant to notice and the provisions of law, said public hearings having commenced on June
5 13, 2005, and concluded on June 17, 2005, pursuant to notice given under Section 29066 and
6 the requirements of Sections 29080 through 29092 of the Government Code of the State of
7 California; and

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

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

16 **NOW THEREFORE, BE IT RESOLVED** by the Board of Supervisors of the
17 County of Santa Barbara, State of California, that said budget as so increased, modified,
18 revised and finally settled shall be, and the same hereby is adopted as the budget for the
19 2005-06 fiscal year for the County of Santa Barbara and all other entities whose affairs are
20 financed and under the supervision of the Board of Supervisors; and that said budget
21 document presently consists of the 2005-06 Proposed Budget, the record for the Budget
22 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
2 part of this resolution as though set forth in full pursuant to Government Code Section
3 29090.

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

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

14 **BE IT FURTHER RESOLVED** that the County Executive Officer and the Auditor-
15 Controller are authorized to make final budget adjustments that transfer 2004-05
16 appropriations for fixed assets and other material purchases that have been ordered but not
17 received, by June 30, 2005 to the 2005-06 budget, subject to established criteria.

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

22 **BE IT FURTHER RESOLVED** that the internal charges for services included in the
23 proposed budget and as increased, modified and revised, and finally settled, are hereby
24 adopted and incorporated into the financing of the Final Budget.

1 **BE IT FURTHER RESOLVED** that the Auditor-Controller is authorized to make
2 adjustments to the final budget throughout fiscal year 2005-06 for line item accounts 3381
3 Unrealized Gain/Loss on Investments and 9797 Designated-Unrealized Gains to properly
4 record changes in the fair value of investments.

5 **BE IT FURTHER RESOLVED** that the Auditor-Controller is authorized to make
6 adjustments to the final budget throughout fiscal year 2005-06 for line item account 3380
7 Interest Income and various designation accounts in order to properly record designation
8 increases in operating funds due to interest income in the underlying agency fund.

9 **BE IT FURTHER RESOLVED** that the Auditor-Controller and County Executive
10 Officer are authorized to make any adjustments to the final budget for fiscal year 2005-06 in
11 order to comply with any Governmental Accounting Standards Board Pronouncements or to
12 conform the budget to Generally Accepted Accounting Principles.

13 **BE IT FURTHER RESOLVED** that the Auditor-Controller is hereby authorized to
14 make adjustments to the final budget for fiscal year 2005-06 to reflect the transfer of any
15 undesignated General Fund balance greater than \$3,201,112 to the General Fund Strategic
16 Reserve. If the General Fund undesignated fund balance ends the fiscal year below
17 \$3,201,112 the difference first, up to \$400,000, will be taken from the Deferred Maintenance
18 Designation and any difference over \$400,000 will be taken from the Strategic Reserve.

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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 seventeenth day of June 2005 by the following vote:

AYES:

NOES:

ABSENT:

ATTEST:
Michael F. Brown
Clerk of the Board

Susan Rose, Chair
Board of Supervisors

BY: _____

APPROVED AS TO FORM:
Stephen Shane Stark
County Counsel

APPROVED AS TO
ACCOUNTING FORM
Robert W. Geis, CPA
Auditor-Controller

BY: _____
County Counsel

BY: _____
Auditor-Controller