

**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 2008-09**

**RESOLUTION NO. 08-**

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 2008-09 fiscal year, all  
4 pursuant to notice and the provisions of law, said public hearings having commenced on June  
5 9, 2008, and concluded on June 13, 2008, 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 County  
13 Clerk of the Board of Supervisors and Auditor-Controller, which meets requirements set  
14 forth in Government Code Section 29089, and the public hearing on said budget being now  
15 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 2008-09 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 2008-09 Proposed Budget, the record for the Budget

1 Hearings, and the summaries and decisions of the Santa Barbara County Board of  
2 Supervisors in making final budget adjustments which are incorporated herein and made a  
3 part of this resolution as though set forth in full pursuant to Government Code Section 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 2007-08  
16 appropriations for fixed assets and other material purchases that have been ordered but not  
17 received, by June 30, 2008 to the 2008-09 budget, subject to established criteria.

18 **BE IT FURTHER RESOLVED** that the County Executive Officer is authorized to  
19 approve revisions to the 2008-09 budget that increase appropriations for approved fixed  
20 assets because of price changes subsequent to the adoption of the budget in amounts up to ten  
21 percent (10%) of the approved budget for the item.

22 **BE IT FURTHER RESOLVED** that the County Executive Officer is authorized to  
23 approve revisions to the 2008-09 budget to allow purchase of equipment approved in the  
24 budget as "Service and Supplies," which are subject to reclassification as fixed assets due to

1 price changes which occur after the preparation of the budget, causing the item to meet the  
2 capitalization threshold of \$5,000 for equipment.

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

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

10 **BE IT FURTHER RESOLVED** that the Auditor-Controller is authorized to make  
11 adjustments to the final budget throughout fiscal year 2008-09 for line item accounts 3381  
12 Unrealized Gain/Loss on Investments and 9797 Designated-Unrealized Gains to properly  
13 record changes in the fair value of investments.

14 **BE IT FURTHER RESOLVED** that the Auditor-Controller is authorized to make  
15 adjustments to the final budget throughout fiscal year 2008-09 for line item account 3380  
16 Interest Income and various designation accounts in order to properly record designation  
17 increases in operating funds due to interest income in the underlying agency fund.

18 **BE IT FURTHER RESOLVED** that the Auditor-Controller and County Executive  
19 Officer are authorized to make any adjustments to the final budget for fiscal year 2008-09 in  
20 order to comply with any Governmental Accounting Standards Board Pronouncements or to  
21 conform the budget to Generally Accepted Accounting Principles.

22 **BE IT FURTHER RESOLVED** that the Auditor-Controller is hereby authorized to  
23 make adjustments to the final budget for fiscal year 2008-09 to reflect the transfer of any  
24 undesignated General Fund balance greater than \$0 (zero), first, to budget adjustments in the  
25 following order: 1) \$700,000 to Alcohol, Drug and Mental Health Services for bridge

1 financing, 2) \$846,000 to the Audit Exceptions Designation, 3) \$523,000 to the Deferred  
2 Maintenance Designation, 4) \$400,000 to the District Attorney for core case prosecution  
3 functions within Criminal Operations, and Board adjustments to FY 2008-09 Recommended  
4 Budget as approved and listed on Attachment E: Board Adjustments to FY 2008-09  
5 Recommended Budget; with the remainder to the General Fund Strategic Reserve. If the  
6 General Fund undesignated fund balance ends the fiscal year below \$4.1 million estimated on  
7 Attachment E the difference will be taken from the General Fund Strategic Reserve.

8 **PASSED, APPROVED, AND ADOPTED** by reference in accordance with  
9 Government Code Section 29090 by the Board of Supervisors of the County of Santa  
10 Barbara, State of California, this thirteenth day of June 2008 by the following vote:

11 AYES:

12 NOES:

13 ABSENT:

14 ATTEST:  
Michael F. Brown  
Clerk of the Board

\_\_\_\_\_  
Salud Carbajal, Chairman  
Board of Supervisors

BY: \_\_\_\_\_

APPROVED AS TO FORM:  
Daniel Wallace  
County Counsel

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

BY: \_\_\_\_\_  
County Counsel

BY: \_\_\_\_\_  
Auditor-Controller