

**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 2016-17

RESOLUTION NO. 16-

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 recommended budget for the 2016-17 fiscal year,
4 all pursuant to notice and the provisions of law, said public hearings having commenced on
5 June 13, 2016, and concluded not later than June 17, 2016, pursuant to the requirements of
6 Sections 29080 through 29092 of the Government Code of the State of California; and

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

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

15 **NOW THEREFORE, BE IT RESOLVED** by the Board of Supervisors of the
16 County of Santa Barbara, State of California, that said budget as so increased, modified,
17 revised and finally settled shall be, and the same hereby is adopted as the budget for the
18 2016-17 fiscal year for the County of Santa Barbara and all other entities whose affairs are
19 financed and under the supervision of the Board of Supervisors; and that said budget
20 document presently consists of the 2016-17 Recommended 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
4 29090.

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

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

15 **BE IT FURTHER RESOLVED** that the County Executive Officer and the Auditor-
16 Controller are authorized to make final budget adjustments that transfer 2015-16
17 appropriations for fixed assets and other material purchases that have been ordered but not
18 received, by June 30, 2016 to the 2016-17 budget, subject to established criteria.

19 **BE IT FURTHER RESOLVED** that the County Executive Officer is authorized to
20 approve revisions to the 2016-17 budget that increase appropriations for approved fixed
21 assets because of price changes subsequent to the adoption of the budget in amounts up to ten
22 percent (10%) of the approved budget for the item.

23 **BE IT FURTHER RESOLVED** that the County Executive Officer is authorized to
24 approve revisions to the 2016-17 budget to allow purchase of equipment approved in the
25 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 fund balance components 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 recommended 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 2016-17 for line item accounts 3381
12 Unrealized Gain/Loss on Investments and 9897 Unrealized Gains to properly record changes
13 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 2016-17 for line item account 3380
16 Interest Income and various fund balance accounts in order to properly record fund balance
17 increases in operating funds due to interest income in the underlying agency fund.

18 **BE IT FURTHER RESOLVED** that the Other Post Employment Benefits (OPEB)
19 contribution rate provided for by the County for fiscal year 2016-17 will be set at 4.0% of
20 pensionable compensation.

21 **BE IT FURTHER RESOLVED** that the Auditor-Controller and County Executive
22 Officer are authorized to make any adjustments to the final budget for fiscal year 2016-17 in
23 order to comply with any Governmental Accounting Standards Board Pronouncements or to
24 conform the budget to Generally Accepted Accounting Principles.

1 **BE IT FURTHER RESOLVED** that the Auditor-Controller is hereby authorized to
2 make adjustments to the final budget for fiscal year 2016-17 to transfer available FY 2015-16
3 residual fund balance to the strategic reserve to meet the strategic reserve target adopted by
4 the Board of Supervisors on November 3, 2015, as Budget Development Policy #5
5 (“Reserves”).

6 **BE IT FURTHER RESOLVED** that after the strategic reserve target is met, the
7 Auditor-Controller is hereby authorized to make adjustments to the final budget for fiscal
8 year 2016-17 to reflect the transfer of any FY 2015-16 residual fund balance greater than \$0
9 (zero) to the unassigned fund balance account. If the General Fund residual fund balance
10 ends the 2015-16 fiscal year below \$0 (zero), the difference will be taken from the General
11 Fund Strategic Reserve.

12 **PASSED, APPROVED, AND ADOPTED** by reference in accordance with
13 Government Code Section 29090 by the Board of Supervisors of the County of Santa
14 Barbara, State of California, this _____ day of June 2016 by the following vote:

15 AYES:

16 NOES:

17 ABSENT:

18 ATTEST:
Mona Miyasato
Clerk of the Board

Peter Adam, Chair
Board of Supervisors

BY: _____

APPROVED AS TO FORM:
Michael Ghizzoni
County Counsel

APPROVED AS TO
ACCOUNTING FORM
Theodore A. Fallati, CPA
Auditor-Controller

BY: _____
County Counsel

BY: _____
Auditor-Controller