

**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 2011-12**

**RESOLUTION NO. 11-**

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 2011-12 fiscal year, all  
4 pursuant to notice and the provisions of law, said public hearings having commenced on June  
5 13, 2011, and concluded on June 17, 2011, pursuant to the requirements of Sections 29080  
6 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 proposed 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 2011-12 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 2011-12 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  
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 Designated-Salary and  
12 Retirement Offset account in order to make adjustments, if necessary, to the Salaries and  
13 Benefits account of departmental budgets in accordance with any negotiated salary  
14 agreements or 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 2010-11  
17 appropriations for fixed assets and other material purchases that have been ordered but not  
18 received, by June 30, 2011 to the 2011-12 budget, subject to established criteria.

19 **BE IT FURTHER RESOLVED** that the County Executive Officer is authorized to  
20 approve revisions to the 2011-12 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 2011-12 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 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 2011-12 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 2011-12 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 2011-12 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 2011-12 to reflect the transfer of any  
24 undesignated General Fund balance greater than \$0 (zero) to the General Fund Strategic

1 Reserve. If the General Fund undesignated fund balance ends the fiscal year below \$0 (zero)  
2 the difference will be taken from the General Fund Strategic Reserve.

3 **PASSED, APPROVED, AND ADOPTED** by reference in accordance with  
4 Government Code Section 29090 by the Board of Supervisors of the County of Santa  
5 Barbara, State of California, this seventeenth day of June 2011 by the following vote:

6 AYES:

7 NOES:

8 ABSENT:

9 ATTEST:  
Chandra L. Wallar  
Clerk of the Board

\_\_\_\_\_  
Joni Gray, Chair  
Board of Supervisors

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

APPROVED AS TO FORM:  
Dennis Marshall  
County Counsel

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

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

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